# OFFICE OF AUDITOR OF STATE

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#### STATE OF IOWA

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#### **NEWS RELEASE**

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515/281-5834

Auditor of State David A. Vaudt today released a report on the Iowa Early Intervention Block Grant Program (the Program) administered by the Department of Education (Department) for the period July 1, 2005 through June 30, 2010. The review was conducted in conjunction with the audit of the financial statements of the State of Iowa and in accordance with Chapter 11 of the *Code of Iowa* to determine whether the Program has been appropriately administered and the Department and school districts receiving Program funds complied with relevant laws, rules and guidelines.

Certain goals and requirements applicable to the Program are established in Chapter 256D of the *Code of Iowa*. The Program was implemented to work toward reducing or maintaining class sizes in basic skills instruction to 17 students for each teacher in kindergarten through 3<sup>rd</sup> grade, a goal established by the Legislature. In addition, the Program was implemented to help provide direction and resources for early intervention efforts made by school districts to achieve a higher level of student success. The requirements address allowable expenditures for the school districts, annual reporting by the school districts to the Department and annual reporting by the Department to the chairpersons and ranking members of the Senate and House Education Committees.

Each school district is responsible for maintaining proper documentation for all Program expenditures and annual reports. In addition, the Department is responsible for monitoring the school districts' expenditures and reporting progress towards Program goals to the Legislature. In accordance with Chapter 256D of the *Code of Iowa*, the Program will be repealed effective July 1, 2012.

Based upon data compiled by the Department, Vaudt reported the average class size for school districts with less than 300 students generally met the State goal of 17 students or less per teacher for kindergarten through 3<sup>rd</sup> grade for fiscal years 2000 through 2010. Based upon class sizes (before implementation of the Program), the limited number of students in the smaller school districts likely had a more significant impact on the districts' ability to meet the State goal than did the Program. For school districts with more than 300 but less than 600 students, the average class size ranged from 15.9 to 18.6 students per teacher for fiscal years 2000 through 2010. However, the average class size for school districts with more than 600 students did not meet the State goal of 17 students per teacher during fiscal years 2000 through 2010. Specifically, during fiscal year 2010, the average class size for kindergarten through 3<sup>rd</sup> grade in the larger school districts ranged from:

- 18.3 to 20.0 for school districts with enrollment of 600 to 999 students
- 19.3 to 21.1 for school districts with enrollment of 1,000 to 2,499 students
- 21.0 to 22.0 for school districts with enrollment of 2,500 to 7,499 students
- 21.2 to 22.7 for school districts with enrollment of 7,500 or more students

While the goal of 17 students per teacher was not attained by all school districts, by comparing class sizes during fiscal year 2010 for kindergarten through 3<sup>rd</sup> grade to the class sizes during fiscal year 1999 (before implementation of the Program), it appears school districts have worked towards or maintained a reduction in class sizes, as required by the Program.

Vaudt also reported approximately 1/3 of all school districts carried forward unused Program funds at least 1 year during the period reviewed. The amount carried forward by the school districts totaled over 10% of the amount appropriated by the Legislature for fiscal years 2006 through 2009. In addition, 13 school districts carried forward more than \$50,000.00 at the end of fiscal year 2008. Of those 13 school districts, only 3 met the State goal of 17 students per teacher for 1 or 2 grades during fiscal year 2008. Vaudt questioned why Districts would carry forward unused Program funds when they have not met the Program objectives of reducing class sizes and improving instruction in the basic skills. Since not all school districts performed the required biannual assessments and several different diagnostic assessment tools were used by the school districts, the data available has not been aggregated and no meaningful analysis is readily available to evaluate whether basic skills instruction improved. Also, school districts provide the Department information regarding 4th grade students not proficient on the Iowa Test of Basic Skills. However, once again, no analysis was performed comparing fiscal year 2010 4th graders proficiency to the proficiency of 4th graders during fiscal year 1999 (before implementation of the Program) to determine if the Program is improving instruction of the basic skills. The data available for fiscal year 2003 through fiscal year 2009 does, however, indicate nearly 25% of 4th grade students were not proficient in reading, which does not demonstrate any recognizable improvement in student achievement.

Vaudt reported audit staff visited 25 school districts to determine compliance with Program requirements established by the *Code*. Of the 25 school districts visited, 20 districts, or 80%, did not reduce class size to 17 students per teacher. However, the school districts did work towards or maintain a reduction in class sizes. In addition, 2 of the 25 school districts did not perform diagnostic assessments on a biannual basis, 16 of 25 school districts were unable to provide supporting documentation of discussions held with parents about student performance and 10 of 25 school districts had students reading below grade level but a parent's signature could not be located in the students' files to document the parents' notification, as required.

Also, Vaudt reported 3 of the 25 school districts visited used funds for salaries for teachers not involved in reading accuracy or fluency skills identified in the *Code* as measures of student achievement improvement. In addition, 1 school district did not track Program expenses and 1 school district used Program monies to compensate substitute teachers at a higher rate than the full-time teacher paid with Program monies. Vaudt also reported 14 of the 25 school districts visited carried forward a balance of unused Program funds during the period of review. The balances carried forward ranged from \$2,191.22 to \$1,326,031.62.

In addition, Vaudt reported the Department did not perform on-site monitoring for the Program to ensure compliance with laws and regulations. Also, Vaudt reported the Department did not accurately report the average class sizes in the 2006-2007 and 2007-2008 reports to the Senate and House Education Committees. The average class sizes reported by the Department by enrollment category for school years 1999 through 2005 were identical for each year. In addition,

the Department has not performed an analysis of the correlation between the impact of reducing class size and student achievement improvement. According to Department personnel, there is nothing in legislation which compelled the analysis, so it was not performed. In addition, Department personnel we spoke with stated there is no mandate for student achievement to improve because of the funding.

Vaudt recommended several improvements to the administration of the Program, including determining if there is a correlation between reducing class size and student achievement. Vaudt also recommended changes be considered by the Legislature should the Program be extended beyond June 30, 2012 or reconsidered. The recommendations include determining if a range, such as 18 to 20 students per teacher, based on existing class sizes or grade level would be a more appropriate State goal than 17 students per teacher. The recommendations also include holding school districts accountable for meeting Program goals and the Department conducting site visits at the school districts to ensure compliance with Chapter 256D of the *Code of Iowa*. In addition, Vaudt recommended considering whether unused Program funds should be reallocated or continue to be carried forward into the next fiscal year. Also, Vaudt recommended 4th grade proficiency in reading accuracy and fluency skills for current fiscal years should be compared to fiscal year 1999 (before implementation of the Program) to ensure the Program is meeting the intended goals.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <a href="http://auditor.iowa.gov/specials/0960-2820-B0P1.pdf">http://auditor.iowa.gov/specials/0960-2820-B0P1.pdf</a>.

# A REVIEW OF THE IOWA EARLY INTERVENTION BLOCK GRANT PROGRAM ADMINISTERED BY THE DEPARTMENT OF EDUCATION

FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2010

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#### Auditor's Transmittal Letter

To the Governor, Members of the General Assembly and the Director of the Department of Education:

In conjunction with our audit of the financial statements of the State of Iowa and in accordance with Chapter 11 of the *Code of Iowa*, we have conducted a review of the Iowa Early Intervention Block Grant Program (the Program) administered by the Department of Education (Department). We reviewed the Program goals established in Chapter 256D of the *Code of Iowa* for the Department and school districts to determine if Program goals were achieved and if rules and legislation were complied with for the period July 1, 2005 through June 30, 2010. In addition, we reviewed data compiled by the Department for the Program for fiscal years 2000 through 2009. Department data regarding fiscal year 2010 was recently received and is included for comparative purposes, but was not subject to our review procedures. In conducting our review, we performed the following procedures:

- (1) Interviewed Department personnel and reviewed applicable laws, rules and guidelines to gain an understanding of the Program.
- (2) Identified the Program goals established by legislation for the Department and the school districts.
- (3) Reviewed the amounts allocated to the school districts to determine if the allocations were calculated accurately for each fiscal year.
- (4) Reviewed supporting documentation to determine if the allocation amounts calculated by the Department were reviewed by an independent person.
- (5) Evaluated Department data gathered from school districts to determine if the Program goals of class size reduction and higher student achievement levels in basic skills were met.
- (6) Identified the processes implemented by school districts to achieve Program goals and determined if the Department monitored the progress of school districts in achieving the outlined goals.
- (7) Reviewed the amounts expended by school districts to ensure compliance with Chapter 256D of the *Code of Iowa*.
- (8) Reviewed and evaluated the Annual Progress Reports (APR) completed by each school district to determine if each school district complied with Chapter 256D of the *Code of Iowa* and to determine if goal(s) were met.
- (9) Selected 25 school districts to perform site visits to determine compliance with Chapter 256D of the *Code of Iowa*.
- (10) Reviewed the annual reports submitted by the Department to determine if the Department complied with the reporting requirements of Chapter 256D of the *Code of Iowa*.
- (11) Reviewed the monitoring process performed by the Department to ensure funds allocated to the school districts were used to achieve Program goals.

Based on these procedures, we determined the average class size for school districts with less than 300 students met the State goal of 17 or fewer students per teacher for kindergarten through 3rd grade for fiscal years 2000 through 2010. However, based upon class sizes before implementation of the Program, the limited number of students in the smaller school districts likely had a more significant impact on the school districts' ability to meet the State goal than did the Program. For school districts with more than 300 but less than 600 students, the average class size ranged from 15.9 to 18.6 students per teacher. However, the average class size for school districts with more than 600 students did not meet the State goal during fiscal years 2000 through 2010. Specifically, during fiscal year 2010, the average class size for kindergarten through 3<sup>rd</sup> grade in the larger school districts ranged from 18.3 to 22.7 students per teacher for school districts with total enrollment of over 600 students. However, by comparing class sizes during fiscal year 2010 for kindergarten through 3rd grade to class sizes during fiscal year 1999 (before implementation of the Program), it appears school districts have worked towards or maintained a reduction in class sizes, as required by the Program. However, we are unable to determine if the reductions are a result of the Program or other factors.

Not all school districts performed the required biannual assessments and several different diagnostic assessment tools were used by the school districts. Therefore, the data available has not been aggregated and no meaningful analysis data is readily available to evaluate whether basic skills instruction improved. Also, school districts provide the Department information regarding 4th grade students not proficient on the Iowa Test of Basic Skills. However, no analysis was performed comparing fiscal year 2010 4th graders proficiency to the proficiency of 4th graders during fiscal year 1999 (before implementation of the Program) to determine if the Program is improving instruction of the basic skills.

We also determined approximately 1/3 of all school districts carried forward funds at the end of at least 1 year during the period reviewed. The total amount carried forward by the school districts each year was more than 10% of the amount appropriated by the Legislature for fiscal years 2006 through 2009. In addition, 13 school districts carried forward more than \$50,000.00 at the end of fiscal year 2008. Of those 13 school districts, only 3 met the State goal of 17 students per teacher for 1 or 2 grades during fiscal year 2008.

For the 25 school districts we visited, we determined the following:

- 20 school districts did not achieve the goal of 17 students per teacher, although the school districts did slightly reduce or maintain class sizes.
- 16 school districts were unable to provide supporting documentation of discussions held with parents about their student's performance.
- 1 school district did not track Program expenses and 1 school district used Program monies to fund substitute teacher compensation at a higher rate than the full-time teacher paid with Program monies.
- 14 school districts carried forward a balance of Program funds ranging from \$2,191.22 to \$1,326,031.62 for the period of July 1, 2005 through June 30, 2009.

We have developed certain recommendations and other relevant information we believe should be considered by the Governor, the General Assembly and the Department.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Department and school districts throughout our review.

DAVID A. VAUDT, CPA

Auditor of State

WARREN G. JENKINS, CPA Chief Deputy Auditor of State

February 21, 2011

#### **BACKGROUND**

The Department of Education (Department) works with the Iowa State Board of Education to provide oversight, supervision and support for the state education system, which includes public elementary and secondary schools, nonpublic schools which receive state accreditation, area education agencies, community colleges and teacher preparation programs. The Department administers several programs for early childhood education from birth to 3<sup>rd</sup> grade, such as Early ACCESS, Statewide Voluntary Preschool program, Early Childhood Special Education and Iowa Early Intervention Block Grant. Our review focused on the Iowa Early Intervention Block Grant Program which is for kindergarten through 3<sup>rd</sup> grade students.

The Iowa Early Intervention Block Grant Program (the Program) was first introduced in March 1999 as House File 743. The General Assembly passed House File 743 on March 31, 1999. The legislation can be found in Chapter 256D of the *Code of Iowa*. It established two primary goals for the Program, including class size management and improvement in basic skills instruction. According to the *Code*, school districts are to work toward or maintain a class size in basic skills instruction for kindergarten through 3<sup>rd</sup> grade which meets the State goal of 17 students per teacher. In addition, the *Code* states the Department will identify diagnostic assessment tools which can be used to assist teachers in measuring reading accuracy and fluency skills, including, but not limited to, phonemic awareness, oral reading ability and comprehension skills, to improve student achievement in kindergarten through 3<sup>rd</sup> grade.

#### **OBJECTIVES, SCOPE AND METHODOLOGY**

Our review was conducted to determine whether the Program achieved the intended results outlined in Chapter 256D of the *Code of Iowa*. We also reviewed the requirements of the legislation to determine whether the Program was administered efficiently and effectively and to make recommendations should the Program be continued after its scheduled repeal date of June 30, 2012.

To gain an understanding of the Program, we:

- interviewed Department personnel and reviewed applicable laws, rules and guidelines to gain an understanding of the Program,
- identified the Program goals established by legislation for the Department and the school districts,
- reviewed the amounts allocated to the school districts to determine if the allocations were calculated accurately in accordance with the legislation for each fiscal year,
- reviewed supporting documentation to determine if the allocation amounts calculated by the Department were reviewed by an independent person,
- evaluated Department data gathered from school districts to determine if the Program goals of class size reduction and higher student achievement levels in basic skills were met,
- identified the processes implemented by school districts to meet the Program goals and determined if the Department monitored the progress of school districts in meeting the outlined goals and implemented any repercussions if the goals were not met by school districts,
- reviewed the amounts expended by school districts to ensure compliance with Chapter 256D of the *Code of Iowa*,

- reviewed and evaluated the Annual Progress Reports (APR) completed by each school district to determine if school districts complied with Chapter 256D of the *Code of Iowa* and to determine if Program goals were met,
- selected 25 school districts to perform site visits to determine compliance with Chapter 256D of the *Code of Iowa*,
- reviewed the annual reports submitted by the Department to determine if the Department complied with Chapter 256D of the *Code of Iowa* and
- reviewed the monitoring process of the Department to ensure funds allocated to the school districts were used to achieve Program goals.

We reviewed the Program goals and selected 25 school districts for testing. We performed site visits to determine whether supporting documentation was maintained by school districts for Program expenditures and whether the goals were met at the school districts for the period July 1, 2005 through June 30, 2009. We also discussed the Program goals with Department personnel to determine if the State goal of class size reduction was met or if the Department should recommend the goal be modified.

In addition, we reviewed the requirements included in the Program's legislation to determine if all requirements had been complied with and had been properly applied. We also reviewed and evaluated the Department's monitoring of Program funding.

Each area is discussed in further detail in the following sections of this report. Because certain fieldwork was primarily completed prior to June 30, 2009, certain procedures were limited to fiscal years 2006 through 2008 due to the availability of records.

#### REPORT OVERVIEW

Based upon our review, we determined the average class size for school districts with less than 300 students met the State goal of reducing toward or maintaining 17 or fewer students per teacher for kindergarten through 3<sup>rd</sup> grade for fiscal years 2000 through 2010. However, based upon class sizes before implementation of the Program, the limited number of students in the smaller school districts likely had a more significant impact on the school districts' ability to meet the State goal than did the Program. For school districts with more than 300 but fewer than 600 students, the average class size ranged from 15.9 to 18.6 students per teacher. However, the average class size for school districts with more than 600 students did not meet the State goal during fiscal years 2000 through 2010. Specifically, during fiscal year 2010, the average class size for kindergarten through 3<sup>rd</sup> grade in the larger school districts ranged from 18.3 to 22.7 students per teacher for school districts with enrollment of more than 600 students. However, when comparing class sizes during fiscal year 2010 for kindergarten through 3<sup>rd</sup> grade to class sizes during fiscal year 1999 (before implementation of the Program), in appears school districts have worked towards or maintained a reduction in class sizes, as required by the Program.

We selected 25 school districts to perform site visits and determined the following:

- 20 school districts did not achieve the goal of reducing class size to 17 students per teacher, although the school districts did slightly reduce or maintain class sizes,
- 16 school districts were unable to provide supporting documentation of discussions held with parents about their student's performance,
- 10 school districts had students reading below grade level but a parent's signature could not be located in the student's file noting a parent was made aware of student performance,

- 3 school districts used Program funds to supplant current salaries and benefits rather than supplement current outlays and
- 14 school districts carried forward a balance of funds ranging from \$2,191.22 to \$1,326,031.62 for the period of our review. In addition, we identified a total of \$3,908,093.56, \$3,287,902.39, \$3,129,178.60 and \$2,454,580.02 of carried forward balances for all school districts for fiscal years 2006 through 2009.

The results and recommendations included in this report should enhance administration of the Program. The Department should:

- ensure all school districts achieve the intended goals of the Program,
- ensure districts are meeting documentation requirements, such as documentation of discussions held with parents and detailed expenditure reports,
- ensure required reports are complete and accurate and
- ensure school districts are using amounts carried forward for Program purposes.

Based on our review, we determined the Department properly calculated the allocations to school districts and reviewed the Annual Progress Reports submitted by the school districts. However, once the funding has been received by the school districts, the Department does not perform any monitoring. The Department does not perform on-site visits to ensure expenditures made with Program funds are allowable and are adequately documented, nor does the Department review class rosters or similar documentation to verify accurate reporting of class size. Also, according to discussions with Department personnel, the Department relies on school districts to properly code and report expenditures, carried forward balances and class sizes. In addition, once the Annual Progress Report has been received, the Department does not test any of the information in the Annual Progress Report to determine its accuracy.

The remainder of this report is organized as presented in **Table 1**.

Table 1

Report Section	Description
Iowa Early Intervention Block Grant (IEIBG)	Detailed description of the Program.
Findings and Recommendations	Summary and detailed examples of findings and related recommendations for improving procedures and processes.
Schedules	Listings of allocations, class sizes, expenditures and carry forward amounts by school district.

#### **IOWA EARLY INTERVENTION BLOCK GRANT**

#### Legislative Background

As previously stated, the Legislature established two primary goals for the Program, including class size management and improvement in basic skills instruction. According to the *Code*, school districts are to work toward or maintain a class size in basic skills instruction for kindergarten through 3<sup>rd</sup> grade which meets the State goal of 17 students per teacher.

According to Chapter 256D of the *Code of Iowa*, the Department and school districts are to identify diagnostic assessment tools which are to be used by the school districts in assessing reading accuracy and fluency skills. As part of this goal, the school districts are responsible for communicating each child's performance on the diagnostic assessments to the parents on a biannual basis.

According to section 256D.2 of the *Code*, allowable expenditures include, but are not limited to, the following:

- additional licensed instructional staff, including teacher aides,
- additional support for students, such as before and after school programs, tutoring and intensive summer programs,
- acquisition and administration of diagnostic reading assessments,
- implementation of research-based instructional intervention programs for students needing additional support,
- implementation of all day, every day kindergarten programs and
- the provision of classroom teachers with intensive training programs to improve reading instruction.

According to section 256D.3 of the *Code*, the annual reports to be completed by school districts are to include the proportion of 4<sup>th</sup> grade students who are proficient in reading and the school district's current class sizes for kindergarten through 3<sup>rd</sup> grade.

The legislation provided \$90.0 million in State assistance for fiscal year 2000 through 2003 for the purpose of aiding school districts in maintaining or reducing class size for kindergarten through 3<sup>rd</sup> grade and improving student achievement in basic skills, especially reading accuracy and fluency skills. The legislation also established a repeal date of July 1, 2003. Legislation was later enacted which extended the repeal date for the Program several times. According to the 2009 *Code*, the Program is to be repealed effective July 1, 2012. As a result, the Department has continued to receive appropriations for the Program through fiscal year 2010. **Table 2** shows the original appropriation amounts for fiscal years 2000 through 2009 and the amount appropriated during the 2009 Legislative session for fiscal year 2010.

	Table 2
Fiscal Year Ended June 30,	Appropriation Amount
2000	\$ 10,000,000
2001	20,000,000
2002	30,000,000
2003	30,000,000
2004	30,000,000
2005	29,250,000
2006	29,250,000
2007	29,250,000
2008	29,250,000
2009	29,250,000
2010	29,250,000
Total	\$ 295,500,000

All appropriations are received by the Department and allocated to each school district. Between fiscal years 2000 and 2009, the number of school districts ranged from 362 to 368. According to the original legislation, funding for the Program for kindergarten through 3<sup>rd</sup> grade is to be allocated to school districts based on the following formula:

• 67% (50% in 2000 and 2001) based on enrollment in grades kindergarten through 3<sup>rd</sup> grade and

• 33% (50% in 2000 and 2001) based on the number of students in those grades qualifying for free or reduced price meals.

The funding allocated to the school districts is not based on existing class sizes.

Legislation passed during the 2009 legislative session required the funding for the Program to be allocated to school districts based on the State Aid Formula beginning in fiscal year 2010. Department personnel are responsible for properly calculating the allocations. Once the allocations are calculated, Program funds are distributed to the school districts in the middle of October in a lump sum payment.

**Schedule 1** lists all school districts and their allocations for fiscal years 2006 through 2010.

In order to comply with the Legislature's reporting requirements, Department personnel are responsible for monitoring the use of the funds and the school districts' progress towards achieving Program goals. Beginning January 15, 2006, the Department was required to submit an annual report which includes the statewide average school district class size in basic skills instruction for kindergarten through 3<sup>rd</sup> grade, describe the school districts progress toward achieving Program goals and the ways in which school districts used Program funds. The report is to be submitted to the chairpersons and ranking members of the Senate and House Education Committees. The report is called "Iowa Early Intervention Block Grant Program." Prior to January 2006, the Department was not required to submit any reports to the Legislature.

#### **Program Goals**

<u>Class Size Reduction</u> - As stated previously, a goal of the Program is to work toward or maintain class sizes in basic skills instruction for kindergarten through 3<sup>rd</sup> grade to the state goal of 17 students per teacher. According to a Department representative we spoke with, existing class sizes were considered when identifying the goal size of 17. However, documentation was not maintained which supports how the goal size of 17 was determined.

During our review, we determined a decrease in average class sizes was reported by the school districts when the Program initially began in fiscal year 2000. However, supporting documentation was not sufficient to correlate the funding received to the decrease in class size. Therefore, we are unable to determine if the decrease was a direct result of receiving Program funds. **Table 3** summarizes the statewide average class sizes for kindergarten through 3<sup>rd</sup> grade per the Iowa Department of Education "Iowa Early Intervention Block Grant Program" report. As illustrated in **Table 3**, there was a slight decrease in average class size in school years 1999-2000 and 2000-2001, However, the state goal of 17 students per teacher was not achieved in any of the 12 years.

Table 3

	Average Class Size by School Year											
	1998-	1999-	2000-	2001-	2002-	2003-	2004-	2005-	2006-	2007-	2008-	2009-
Grade	1999*	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
K	19.7	19.0	18.6	18.6	18.9	19.0	19.2	19.4	19.0	19.2	19.3	19.8
1	20.1	19.4	18.8	18.5	18.8	19.1	19.2	19.4	19.5	19.1	19.4	17.7
2	20.7	20.1	19.7	19.4	19.7	19.8	19.9	19.9	20.2	20.0	20.0	20.4
3	21.7	20.8	20.6	20.4	20.4	20.6	20.4	20.5	20.8	20.8	21.0	21.1

Source: Department of Education Iowa Early Intervention Block Grant Program report for 2009-2010.

In addition, we determined school districts with enrollment of less than 300 students achieved average class sizes of less than 17 students per teacher for kindergarten through 3<sup>rd</sup> grade. However, for school districts with enrollment of more than 600 students, the State goal for the average classroom size was never met but school districts did show slight decreases in class

<sup>\*</sup> The average class size before implementation of the Early Intervention Block Grant Program.

size, which illustrated the school districts were working towards or maintaining a reduced class size.

For example, the Alden School District had 86 students enrolled in kindergarten through 3<sup>rd</sup> grade, which resulted in class sizes for the 2009-2010 school year of 11.5, 11.0, 11.5 and 24.0, respectively. However, class sizes for 1998-1999 (the year before implementation of the Program) were already less than 17 (except 1<sup>st</sup> grade which was 20). This indicates the limited number of students in the smaller school districts likely had a more significant impact on the school districts' ability to achieve the State goal than did the Program.

The larger school districts did not achieve the class size goal but did show slight reductions in class size, which indicates the school districts were working towards the State goal. For example, Des Moines Independent School District had 9,756 students enrolled in kindergarten through 3<sup>rd</sup> grade and had class sizes for the 2009-2010 school year of 22.0, 21.9, 22.7 and 22.9, respectively. For the 1998-1999 school year (the year before implementation of the Program), class sizes for kindergarten through 3<sup>rd</sup> grade were 22.2, 22.8, 22.5 and 24.8, respectively.

Also, we identified 249, or 68%, of the 365 school districts did not meet the State goal for fiscal years 2006 and 2007. For fiscal year 2008, 258, or 71%, of the 365 school districts did not meet the goal.

**Appendix A** illustrates the average class size per enrollment category for each grade reported in the Department's "Iowa Early Intervention Block Grant Program" report for 2009-2010. **Table 4** summarizes the average number of students in kindergarten through 3<sup>rd</sup> grade classrooms during fiscal year 2010 for all school districts categorized by the size of each school district.

				Table 4				
	Average Number of Students per Classroom for Fiscal Year 2010							
Total District Enrollment	K	1	2	3				
Less than 300	15.8	15.3	15.5	16.5				
300-599	17.2	17.2	17.7	18.6				
600-999	18.2	18.3	18.7	20.0				
1,000-2,499	19.3	19.7	20.5	21.1				
2,500-7,499	21.6	21.0	21.8	22.0				
7,500 and over	21.6	21.2	21.9	22.7				
Statewide	19.8	19.7	20.4	21.1				

According to a Department representative, the State goal is considered a guideline and if a school district does not achieve the goal, there is no negative impact for the school districts, such as a reduction in funding. Therefore, the school districts do not have a financial incentive to achieve the goal. Also, as illustrated by **Table 4**, districts with enrollment of less than 300 have already achieved the State goal. However, Program funding was still provided to the districts. It appears the Legislature did not consider existing class sizes when establishing the formula to distribute Program funds to school districts.

**Table 5** is excerpted from the Department's "Iowa Early Intervention Block Grant Program" reports. The **Table** illustrates the percent of school districts having kindergarten through 3<sup>rd</sup> grade classrooms with more than 17 students per teacher. As shown in the **Table**, class size reduction is not being achieved in all grades.

Table 5

	Percent of Kindergarten through 3 <sup>rd</sup> Grade Classrooms with More than 17 Students by School Year									
Grade	1998-1999	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010				
K	71.8 %	72.1%	68.4%	71.3%	73.6%	78.0%				
1	75.5%	72.6%	73.4%	67.9%	75.1%	78.9%				
2	83.2%	77.2%	78.8%	79.1%	80.0%	80.5%				
3	87.4%	80.9%	82.0%	83.1%	85.5%	85.6%				

Source: Department of Education "Iowa Early Intervention Block Grant Program" report for 2008-2009 and 2009-2010.

As illustrated by the **Table**, there is a slight decrease in class size for 1<sup>st</sup> through 3<sup>rd</sup> grades from fiscal year 1999 to fiscal year 2009. However, the percent of school districts not achieving the goal for the 2009-2010 school year is comparable to the percentages reported for the 1998-1999 school year, which is the period prior to implementation of the Program. Because of the multiple factors which affect school district budgets, and therefore class size, it is not possible to determine the extent Program funding is assisting school districts in achieving the class size reduction goal.

We included average class size data for kindergarten through 3<sup>rd</sup> grade for all school districts in **Schedules 2** through **5**. The **Schedules** include average class size for fiscal years 2006 through 2010 and the first fiscal year for which school districts received funding for the Program. The **Schedules** also include average class size for fiscal year 1999, the year before the Program was implemented. As illustrated in the **Schedules**, very few school districts met the state goal of 17 students per teacher for kindergarten through 3<sup>rd</sup> grade during fiscal years 2000 and 2006 through 2010. However, several school districts were identified as working towards or maintaining class sizes.

As illustrated by **Appendix A**, the average number of students for school districts which have less than 300 students in kindergarten through 3<sup>rd</sup> grade met the State goal. However, average class sizes for 1998-1999 (the year before implementation of the Program) were already less than 17 students per teacher. In addition, school districts with total enrollment of 300-599 met the State goal for kindergarten and 1<sup>st</sup> grade, but not 2<sup>nd</sup> and 3<sup>rd</sup> grades. However, 2<sup>nd</sup> and 3<sup>rd</sup> grades did show slight reductions in class sizes, illustrating the school districts were working towards or trying to maintain small class sizes. Again, average class sizes for 1998-1999 (the year before implementation of the Program) for kindergarten and 1<sup>st</sup> grade were already 17.6 and 17.4, respectively. Also, as shown in the **Appendix**, school districts with 7,500 or more students had class size averages of 19.4 to 22.8 students per teacher for kindergarten through 3<sup>rd</sup> grade.

Improving Instruction in Basic Skills - The second goal of the Program is improving instruction in the basic skills. This goal is to be achieved by each school district developing a diagnostic assessment tool to assist teachers in measuring reading accuracy and fluency skills. Each school district is to perform the diagnostic assessment biannually and inform parents of the child's performance. Starting in fiscal year 2007, if a child is reading below grade level, the school district is to submit a report of the assessment results to the parent, which the parent is to sign and return to the school district.

We determined which diagnostic assessment tool was used by each school district we visited. We also selected 20 students from each of the 25 school districts visited to review the student files to determine if parents were notified of their child's performance on the diagnostic assessment and examined student files to determine if parents had signed and returned a form informing them of their child's reading deficiency.

We identified several different diagnostic assessment tools being used by school districts. Examples of diagnostic assessment tools used are Dynamic Indicators of Basic Early Literacy

Skills (DIBELS), Basic Reading Inventory (BRI), Phonological Awareness Test (PAT) and Curriculum Based Measurement (CRM). During our review, we identified the following conditions in relation to diagnostic assessments:

- 2 of the 25 school districts did not perform diagnostic assessments on a biannual basis.
- each of the 25 school districts selected identified at-risk students, but 6 of the 25 school districts were unable to locate the written intervention plans. As a result, the school district was unable to inform the parents of the school district's intended actions to improve the child's reading skills. In addition, the school district was unable to provide parents with strategies to help improve their child's skills. Also, 10 of the 25 school districts had students reading below grade level, but a parent's signature acknowledging they had been notified of their child's reading deficiency could not be located in the student's file.
- 16 of the 25 school districts were not able to provide any supporting documentation of meetings with parents to discuss their child's performance on the assessment.
- 10 of the 25 school districts had students reading below grade level and a written "intervention" form was located in the student's files. However, the forms did not include a parent's signature acknowledging they had been notified of their child's reading deficiency. In addition, the school districts did not document the parents had been notified of their child's reading deficiency in any manner. As a result, we were unable to determine if the parents were notified of their child's performance as required by the Program.
- 1 of the 25 school districts maintained documentation of a parent's signature and intervention plans. However, since the school district did not perform biannual assessments, the parents signed the form at year end, which resulted in the parents not being able to help the child in a timely manner.

Based on our observations, because school districts are not maintaining adequate documentation, such as written intervention plans and parent's signatures, we are unable to determine if basic instruction is improving for students with identified deficiencies.

Also, the Department does not perform an analysis of the correlation between reducing class size and student achievement. According to Department personnel, there is nothing in the legislation which compelled the analysis, so it is not performed. In addition, Department personnel believe the intent of the original legislation was based on the idea smaller class sizes would assist student achievement. However, there is no evidence a class ratio of 17 students to 1 teacher is better than 21 to 1. Because the Department does not perform such an analysis and because school districts do not assess or track student achievement improvement in basic skills under the Program, the Department has not determined whether the Program is achieving the intent of the legislation stated in section 256D.1 of the *Code*.

The Department does obtain 4<sup>th</sup> grade proficiency data from the school districts. As illustrated in **Table 6**, beginning in fiscal year 2003, the Department included 4<sup>th</sup> grade proficiency data in the annual reports to the chairpersons and ranking members of the Senate and House Education Committees.

		Table 6
		Category
Fiscal Year	Number of Students Enrolled	Percent of 4 <sup>th</sup> Grade Students Not Proficient in Reading
2002-2003	35,099	23.8%
2003-2004	34,391	24.7%
2004-2005	33,697	21.4%
2005-2006	33,827	23.4%
2006-2007	34,219	23.7%
2007-2008	34,503	25.5%
2008-2009	34,851	23.9%

As shown in the **Table**, the number of students enrolled slowly declined from fiscal year 2003 through fiscal year 2006 and then slowly increased. However, the percent of 4<sup>th</sup> grade students not proficient in reading fluctuated each fiscal year, with a steady increase of non-proficient students for fiscal year 2006 through 2008.

As previously stated, the Department began reporting 4<sup>th</sup> grade student proficiency in fiscal year 2003. As a result, the Department does not have data for 4<sup>th</sup> grade students not proficient in reading for the base year (fiscal year 1999) or fiscal years 2000 through 2002. Because this data was not gathered, we were unable to determine if the percent of 4<sup>th</sup> grade students not proficient in reading increased or decreased as a result of the Program. The data available from fiscal year 2003 through fiscal year 2009 does, however, indicate nearly 25% of 4<sup>th</sup> grade students were not proficient in reading, which does not demonstrate any recognizable improvement in student achievement.

#### Compliance

In addition to reviewing Program goals, we reviewed compliance with Chapter 256D of the *Code of Iowa*. As part of this review, we examined expenditures at school districts and reviewed annual reporting requirements for the school districts and the Department.

As part of our site visits, we obtained expenditure reports for each school district visited. We examined the expenditure reports to determine if Program funding was spent in accordance with section 256D.2 of the *Code*. In addition, the Department requires the school districts to send an annual expenditure report for Department personnel to review. During our review, we determined most of the school districts were spending Program funding on teacher salaries and benefits.

**Table 7** summarizes all school districts' expenditures by category for fiscal years 2006 through 2010. As illustrated by the **Table**, salary and benefits total 99% of total Program expenditures for school districts.

						Table 7
			Fiscal Year			
Category	2006	2007	2008	2009	2010	Total
Salary	\$22,322,075.10	23,105,798.89	24,581,005.58	23,177,340.73	23,099,213.46	116,285,433.76
Benefits	6,073,233.37	6,216,509.58	6,605,284.31	6,580,242.44	6,601,241.84	32,076,511.54
Service	29,893.81	20,907.60	22,288.80	21,253.08	14,181.68	108,524.97
Supplies	200,988.63	227,519.77	192,402.11	87,598.86	35,163.33	743,672.70
Equipment	1,969.16	-	999	2638.39	581	6,187.55
Other	6,819.32	8,397.80	9,146.43	500.00	-	24,863.55
Total	\$28,634,979.39	29,579,133.64	31,411,126.23	29,869,573.50	29,750,381.31	149,245,194.07

We reviewed expenditures for the 25 school districts visited to determine if the expenditures were in accordance with the *Code*. We identified the following:

- 3 of the 25 school districts used Program funding to pay existing teachers, which is allowable if the teachers are involved in basic skills instruction, especially reading or fluency skills. Of the 3 districts, 2 used Program funding to pay existing teachers who were not involved with reading or fluency skills.
- 1 of the 25 school districts did not track expenditures of individual teachers being paid with Program funding. Instead, the school district made a journal entry at the end of the year for all of the teacher's expenditures.
- 1 of the 25 school districts paid for expenditures which are not allowable for the Program. The school district used Program monies to fund substitute teacher's compensation who were paid at a higher rate than the regular teacher paid with Program monies or the regular teacher was not paid with Program funding at all. Therefore, the substitute teacher should not have been paid with Program funds. For example, when 50% of a regular teacher's salary is paid with Program funding, the substitute teacher's pay should not be paid 100% from Program funding.
- 1 of the 25 school districts was not able to provide fiscal year 2006 expenditures due to a change in accounting software. Therefore, we are unable to determine the appropriateness of the expenditures for fiscal year 2006.

**Schedule 6** illustrates all school district's allocations in comparison to expenses for fiscal years 2006 through 2008.

It is the school district's responsibility to ensure all expenditures are allowable. However, the Department, as the oversight agency, did not review supporting documentation.

#### **Carry Forwards**

Because carry forwards are not addressed in Chapter 256D of the *Code*, the school districts carry forward funding in accordance with Iowa Administrative Code (IAC) section 281-98.2(3). According to the Administrative Code, "Any portion of categorical funding provided by the state that is not expended by the end of the fiscal year in which it was received by or for which it is was allocated to the school district...shall be carried forward as a reserved fund balance and added to the subsequent year's budget for that purpose."

We identified 127 of 365 school districts which carried forward funds at least 1 year during our period of review. **Table 8** summarizes 3 school districts which consistently carried forward a large balance. As illustrated by the **Table**, the amount carried forward by the Des Moines Independent School District increased significantly from fiscal year 2006 to fiscal year 2008. At the end of fiscal year 2008, the 3 school districts listed in the **Table** carried forward more than all the remaining school districts combined. The **Table** also summarizes the amount the remaining school districts carried forward at the end of the fiscal years 2006 through 2009. As illustrated by the **Table**, each of the 3 school districts listed decreased the amount they carried forward at the end of fiscal year 2009. In addition, the total carried forward by the remaining districts decreased. However, the decrease for the 3 districts represents 98% of the decrease for all school districts.

Table 8 Fiscal Year **School District** 2006 2007 2008 2009 Bondurant – Farrar 134,754.60 178,448.85 171,568.82 68,131.92 Clinton 267,626.25 292,992.72 293,885.35 254,948.65 Des Moines Independent 843,512.00 1,011,532.69 1,326,031.62 810,633.10 1,133,713.67 Subtotal 1,245,892.85 1,482,974.26 1,791,485.79 2,662,200.71 1,804,928.13 1,337,692.81 1,320,866.35 Remaining districts \$ 3,908,093.56 3,287,902.39 3,129,178.60 Total 2,454,580.02

As illustrated by **Table 8**, the amount carried forward by the school districts totals over 10% of the amount appropriated by the Legislature for fiscal years 2006 through 2009.

**Schedule 7** lists the amount each school district carried forward for fiscal years 2006 through 2009. According to Department personnel, balances carried forward are tracked by the Department, but it is up to the school district to code items properly within their respective accounting systems. The Department does not monitor or review carried forward balances. In addition, carried forward balances are not considered when calculating subsequent allocations.

During our site visits, we identified 14 of the 25 school districts visited carried forward unused Program funding into the next fiscal year.

Although the Bondurant-Farrar, Clinton and Des Moines Independent School Districts carried forward unused Program funds for fiscal years 2006 through 2009, none of the districts achieved the goal of 17 students per teacher for kindergarten through 3<sup>rd</sup> grade in any of the fiscal years set forth in **Schedules 2** through **5**. **Table 9** lists each school district which carried forward more than \$50,000.00 at the end of fiscal year 2008 and did not achieve the goal of 17 students per teacher for 2 or more grades between kindergarten and 3<sup>rd</sup> grade.

					Table 9
	Av	erage cl	lass size	е	Amount
School District	K	1	2	3	Carried forward
Des Moines Independent	21.9	23.0	23.0	25.3	\$1,326,031.62
Clinton	21.4	20.2	21.9	21.6	293,885.35
Bondurant-Farrar	17.7	17.6	21.8	23.0	171,568.82
Lewis Central	18.7	21.3	24.7	25.9	110,368.24
South Tama County	18.8	17.3	22.6	18.0	94,629.22
PCM	21.3	22.7	17.3	20.3	85,442.57
Guthrie Center	13.7	21.5	18.0	14.0	77,685.84
Iowa City	20.0	20.3	18.8	22.5	77,490.71
Ankeny	23.8	22.4	22.9	27.0	73,437.00
Wapello	17.0	19.0	19.7	19.0	70,705.82
Charles City	21.0	19.4	19.8	19.6	68,855.82
Sioux City	18.2	18.8	20.6	20.5	55,198.08
Lake Mills	22.5	17.0	17.7	17.7	51,897.50
Source: Department of Education					

It is unclear why Districts would have unused Program funds available for carry forward if they have not achieved the Program objectives of reducing class sizes and improving instruction in basic skills. We asked a Department representative why a school district, such as Des Moines Independent, would carry forward unused Program funds when Program objectives have not been met. According to the representative, "There is nothing in statute that compels Des

Moines to be at a class size of 17. It is a goal. Consequently, you really can't speak about not meeting the goal like it is a compliance issue. As we've discussed, the *Code* permits the money to be used to break down reading and math group size without affecting overall class size in which case overall class size numbers are meaningless." However, according to the *Code*, school districts will work toward or maintain a basic skills class size of 17 students for every teacher, the State goal for K-3. The *Code* does not address reading and math group sizes.

#### **Reporting Requirements**

#### **School Districts**

We reviewed school districts for compliance with annual reporting requirements. Each school district is required to complete a Comprehensive School Improvement Plan (CSIP) every 5 years and an Annual Progress Report (APR) each year. The CSIP reports on the school district's goals for several programs, including the Iowa Early Intervention Block Grant Program. In addition, the APR includes progress on the goals documented in the CSIP.

According to section 256D.3 of the *Code*, each school district is to annually report the proportion of 4<sup>th</sup> grade students who are proficient in reading and the school district's current class sizes for kindergarten through 3<sup>rd</sup> grade in the school district's APR. The school districts receive results from the Iowa Testing Program for all students reading at or above the 41<sup>st</sup> percentile on the assessment of reading and, therefore, are determined to be proficient through the Iowa Test of Basic Skills. According to a Department representative, the school improvement consultants review reports submitted to ensure goals and progress of goals are being reported, but no verification is performed. Also, the Department did not identify any other uses for the reports. As illustrated by **Table 6**, the Department includes 4<sup>th</sup> grade student proficiency in its annual report. However, data for fiscal years 1999 through 2002 was not gathered or maintained. As a result, the Department is unable to determine if the percent of 4<sup>th</sup> grade students not proficient in reading has improved because of the Program due to the Department not gathering or maintaining the same data for the base year (1999).

We reviewed the APR's for the 25 selected school districts for the period July 1, 2005 through June 30, 2009. During our review, we identified 2 school districts which did not complete the information on the CSIP and/or the APR relating to its goals and progress towards its goals for the time period identified above. Of the 2 school districts, 1 did not complete the CSIP for fiscal year 2006 and the remaining school district did not complete the APR for fiscal years 2006 through 2008. We attempted to contact Department personnel on several occasions to determine if the Department was aware of incomplete reports and if any follow-up has been performed. However, we did not receive a response.

#### **Department of Education**

In addition to the school district's reporting requirements, the Department also has a reporting requirement which we reviewed. According to section 256D.3 of the *Code*, beginning on January 15, 2006, the Department is to submit an annual report to the chairpersons and ranking members of the Senate and House Education Committees which includes the statewide average school district class size in basic skills instruction for kindergarten through 3<sup>rd</sup> grade, describes school district progress toward achieving Program goals and the ways the school districts are using Program funds. Also, the report is to include district-by-district information regarding allocation amounts, the number of students enrolled in 4<sup>th</sup> grade and the number of students in 4<sup>th</sup> grade who are not proficient in reading.

According to Department personnel, the Department uses information obtained from school districts APR's to compile its annual report. However, the Department relies on the school districts to accurately report information and verification of numbers is not performed to determine accuracy.

We reviewed the annual reports for fiscal years 2007 and 2008 to determine if the Department was in compliance with the *Code*. During our review, we identified an error in the reporting of the statewide average school district class size in basic skills instruction for kindergarten through 3<sup>rd</sup> grade for both the 2007 and 2008 reports. The tables included in the Department's reports list the class size by enrollment category for school years 1999 through 2008. However, the class sizes reported for school years 1999 through 2005 for all categories were identical from year to year. Therefore, the class sizes provide to the Senate and House Education Committees for their review were not accurate. According to Department personnel, they were not aware of the errors but said the numbers reported in the 2008-2009 report have been corrected.

As a result of our review of reporting requirements, we determined 2 school districts did not document their Program goals and progress toward the goals. It is the Department's responsibility to ensure all reporting requirements are met. In addition, we determined the Department did not correctly report average class sizes to the Senate and House Education Committees.

#### Other Information

As part of our review, we reviewed other states to determine if there was a program similar to the Iowa Early Intervention Block Grant Program. We identified several states implementing programs to reduce class sizes to improve student achievement. As a result of this comparison, we determined the following:

- Illinois has a class size target of 18 students for grades K-1 and 20 students for 2<sup>nd</sup> and 3<sup>rd</sup> grades. In addition, California, Florida, Oklahoma, Tennessee and Texas have a goal of 20 students per teacher. Also, Wisconsin has a goal of class sizes of 15 students in grades kindergarten through 3<sup>rd</sup> grade.
- States, such as Illinois, have developed different ratios for K-1 and 2<sup>nd</sup>-3<sup>rd</sup> grades.
- Florida, Oklahoma, Tennessee and Texas have mandated class size reductions to specified ratios. In Florida, if school districts continue to not comply, the State of Florida Department of Education develops a compliance plan which results in the school district losing flexibility. In Oklahoma, fiscal and accreditation penalties occur.
- California and Wisconsin implemented class size reduction in waves. For example, these states reduce class size in 1<sup>st</sup> grade, then move to 2<sup>nd</sup> grade when the required class size ratio is achieved.

Overall, when comparing Iowa's Program to other states, the school districts in Iowa do not have any financial incentives to reduce class sizes because the funding is provided even if the class size goal is not achieved. In addition, Iowa allocated funding to school districts to be used to reduce class sizes in kindergarten through 3<sup>rd</sup> grade to the State goal of 17 rather than developing different class size goals based on grade.

According to an article published by the U.S. Department of Education, major benefits of reducing class size occurred when the number of students was fewer than 20. We identified only 1 other state with a goal of class sizes less than 17. The goal for the majority of the states we identified was 20 students per class. As illustrated by **Table 4**, all districts in Iowa with total District enrollment of less than 1,000 students during fiscal year 2010 had less than 20 students per class for kindergarten through 3<sup>rd</sup> grade.

#### FINDINGS AND RECOMMENDATIONS

We reviewed the Iowa Early Intervention Block Grant Program to determine if the intended Program goals were being achieved and to determine if school districts and the Department of Education (Department) were in compliance with Chapter 256D of the *Code of Iowa* from July 1, 2005 through June 30, 2009. As a result, we identified certain findings and recommendations relating to the Program goals and compliance with the *Code* which should be considered by the Governor, Members of the General Assembly and the Department of Education.

#### FINDING 1 - Program Goals

Per section 256D.1 of the *Code*, the Program was established to provide the resources needed to work toward or maintain reduced class sizes in basic skills instruction to the State goal of 17 students per teacher for kindergarten through 3<sup>rd</sup> grade. Also, the Program is to provide direction and resources for early intervention efforts by school districts to achieve a higher level of student success in the basic skills, especially reading.

School districts are to develop a class size management strategy to work toward or maintain a basic skills class size of 17 students per teacher. In addition, school districts are to develop diagnostic assessment tools to assist teachers in measuring reading accuracy and fluency skills. The diagnostic assessments are to be performed at least biannually and parents are to be informed of their child's performance biannually. For those children reading below grade level, the parents are to be notified of the intervention plan and parents are to sign and return a form documenting they have received notification.

The Department does not currently provide any guidance to the districts regarding which assessment tools are appropriate for this program.

During our review, we identified school districts with less than 300 students which achieved the State goal of 17 or fewer students per teacher for kindergarten through 3<sup>rd</sup> grade. The limited number of students in the smaller school districts likely has a more significant impact on the districts' ability to achieve the State goal did than the Program. We also identified school districts with 600 or more students which did not attain class sizes of 17, but did work towards or maintain a class size to comply with the State goal. Also, based on discussion with Department personnel, the State goal is viewed as more of a way to encourage school districts to reduce class sizes rather than a goal designed to be achieved.

We identified the following conditions regarding diagnostic testing performed by the school districts we visited:

- 2 school districts did not perform diagnostic assessments biannually. Also, 1 school district did not notify parents timely of their child's performance.
- 6 school districts did not have formal written intervention plans for students identified as at-risk.
- 16 school districts did not maintain documentation regarding parents receiving notification of their child's performance on diagnostic assessment scores at least biannually.
- 10 school districts had students reading below grade level, but a form could not be located documenting the parent's signature acknowledging they had been notified of their child's reading deficiency.

In addition, the Department does not perform an analysis of the correlation between reducing class size to student achievement. According to Department personnel, there is nothing in legislation which compelled the analysis, so it was not performed. In addition, Department personnel we spoke with stated there is no mandate for student achievement to improve because of the funding.

**Recommendation** – While it appears school districts have worked towards or maintained a reduction in class sizes, we were unable to determine if the reductions are a result of the Program or other factors. No analysis was performed to determine if the Program is improving instruction in the basic skills. Therefore, the Legislature and the Department should evaluate whether the Program should continue. If the Program is continued, the Legislature and the Department should consider whether goals are reasonable and attainable and ensure performance measures are appropriately gathered, documented, and analyzed to evaluate the Program's impact.

The Department should also ensure all school districts have a written intervention plan for those students identified as at-risk. School districts should maintain documentation regarding conferences with parents, including the parent's signature acknowledging they have been notified of their child's deficiency.

The Department should also develop procedures to ensure all school districts are performing diagnostic assessments. The Department should provide guidance to school districts on the preferred diagnostic assessment tool to use. One consistent diagnostic tool used by all school districts would allow for more meaningful school to school comparison. In addition, the Department should ensure the same diagnostic assessment tool is used for a period of time to allow data to be gathered and compared to determine if student achievement is improving.

To ensure the intent of the Program is met, the Department should implement procedures to evaluate whether a correlation exists between reducing basic skills class size and increased student achievement. If Department officials determine there is no correlation, the Legislature should consider discontinuing the Program and/or allowing school districts to use the funds for other educational purposes.

**Response** – There is evidence that class sizes were reduced as a result of this legislation. Whether the goal was appropriate or not is a matter for the Department, the Governor's Office, and the Legislature to discuss and we would be happy to discuss this with them. Any goal statement in statute conveys intent, but goal statements are not mandates, so we believe including a goal statement in the statute was a clear message to work at it without the expectation that every class in grades K-3 would reach the goal. Consequently, the statement that efforts should be made to 'ensure the Program is meeting intended goals' goes beyond the mandate in the statute.

It was also possible under this statute to not reduce total class size at all. Since this legislation was focused on specific content areas, if a district wanted to use the funding to provide supports for smaller groups of students in those content areas, that would be permissive without reducing the overall class size. So we believe making a statement like "the program is not meeting the intent of legislation" is too broad and generalized to be useful. It is up to the Legislature to determine whether this funding should continue or not or be modified into something else.

The Department would support an independent external program evaluation of the total program if funding for that purpose is provided. Because these funds can be used to reduce the size of smaller work groups in specific content areas rather than simply reduce overall class size, there is no way to draw direct conclusions about total class size and student performance. The Department does support multiple assessments of student progress and also supports measures that show student growth. Attempting to isolate learning effect to this specific program is problematic due to the number of variables that contribute to student progress and learning.

District compliance with this statute is monitored as a part of the regular cycle of school district accreditation visits. Districts are required to submit a program plan and monitor that plan as parts of the Comprehensive School Improvement Plans and Annual Progress Reports submitted to the Department.

The Department will provide a list of approved diagnostic assessments to support this Chapter. There is no requirement to aggregate data from these diagnostic assessments. There is no requirement to create an individual student intervention plan, nor is there a requirement to require a parent's signature acknowledging notification of a child's deficiencies. All of that was removed by the 2010 legislature or never existed in the statute originally.

**Conclusion** – We concur there is evidence class sizes were reduced slightly during the existence of this Program. However, there are other factors to be considered for a reduction in class size, such as enrollment. In addition, we concur determining whether the goal was appropriate or not is a matter for the Department, the Governor's Office and the Legislature to discuss. The Department should lead the discussions as a result of its knowledge and experience with the Program. As stated in our recommendation, "...the Legislature and the Department should evaluate if funding should be continued."

The Department's response states, "Any goal statement in statute conveys intent, but goal statements are not mandates, so we believe including a goal statement in the statute was a clear message to work at it without the expectation that every class in grades K-3 would reach the goal. Consequently, the statement that efforts should be made to 'ensure the Program is meeting intended goals' goes beyond the mandate in the statute." We concur the goals established by the Program are targets to be met and districts are not required to limit class sizes to seventeen for kindergarten through third grade. However, "ensuring the Program is meeting intended goals" does not go beyond the mandate in the statute. If the Department, as the administering agent of the Program, does not ensure the districts are proactively moving toward the goal, or target, of class sizes of 17 for kindergarten through third grade, the intent of the Legislature will not be met. If the Department, the Governor's Office and the Legislature determine the goal of 17 is not appropriate, it may be more appropriate to have a range for class sizes, such as 18 to 20 students per teacher.

The Department's response also states, "It was also possible under this statute to not reduce total class size at all. Since this legislation was focused on specific content areas, if a district wanted to use the funding to provide supports for smaller groups of students in those content areas, that would be permissive without reducing the overall class size." According to Chapter 256D of the *Code of Iowa*:

"An Iowa early intervention block grant program is established within the department of education. The program's goals for kindergarten through grade three are to provide the resources needed to reduce class sizes in **basic skills** (emphasis added) instruction to the state goal of seventeen students for every one teacher; provide direction and resources for early intervention efforts by school districts to achieve a higher level of student success in the **basic skills**, **especially reading skills** (emphasis added); and increase communication and accountability regarding student performance. The Iowa early intervention block grant program shall consist of the following:

a. Class size management. School districts shall develop a class size management strategy to work toward, or to maintain, class sizes **in basic skills** (emphasis added) instruction for kindergarten through grade three that are at the state goal of seventeen students for every one teacher."

While the Program's enabling legislation refers to class size management in basic skills, the Department only requires school districts to report overall class sizes. If the Program is continued, the Department should require basic skills class sizes be reported to help determine whether the Program is achieving its objectives.

In addition, the Department includes 4<sup>th</sup> grade student proficiency in its annual report. However, the Department did not gather or maintain 4<sup>th</sup> grade student proficiency for the base year (fiscal year 1999) to determine if proficiency in reading is improving as a result of this Program.

The Department responded district compliance with this statute is monitored as part of the regular cycle of school district accreditation visits. While the Program may be a component of the monitoring performed, because of concerns we identified, it does not appear the monitoring sufficiently addresses Program requirements. Also, because the accreditation visit is performed only once every 5 years and the Department was unable to provide us with specific steps performed, we are unable to determine if the monitoring performed is sufficient to ensure the school districts' expenditures are allowable in accordance with Chapter 25D of the *Code*.

The Department also stated there is no requirement to create an individual student intervention plan, nor is there a requirement to require a parent's signature acknowledging notification of a child's deficiencies. These requirements were included in Chapter 1152 of the 2006 Acts of the General Assembly. We concur they were removed by actions of the 2010 Legislature. However, they were applicable during the period of our review. In addition, the Department stated there is no requirement to aggregate data from these diagnostic assessments. If data is not compiled, the Department is unable to measure student improvement.

#### FINDING 2 - Carry Forwards

Because carry forwards are not addressed in Chapter 256D of the *Code*, the Department allowed school districts to carry forward funding in accordance with IAC section 281-98.2(3). According to IAC section 281-98.2(3), "Any portion of categorical funding provided by the state that is not expended by the end of the fiscal year in which it was received by or for which it is was allocated to the school district ... shall be carried forward as a reserved fund balance and added to the subsequent year's budget for that purpose."

Between fiscal years 2006 and 2008, there was an average of 365 school districts. Of the 365 districts, we determined 127 had a carry forward balance for fiscal years 2006 through 2009. The balances for all school districts totaled \$3,908,093.56, \$3,287,902.39, \$3,129,178.60 and \$2,454,580.00 for fiscal years 2006, 2007, 2008 and 2009, respectively.

We identified 13 school districts which carried forward more than \$50,000.00 at the end of fiscal year 2008. Of those 13 school districts, only 3 achieved the State goal of 17 students per teacher for 1 or 2 grades during fiscal year 2008.

We determined 14 of the 25 school districts visited carried forward unused funds to the next fiscal year, which ranged from \$2,191.22 to \$1,326,031.62. In addition, Bennett School District carried forward slightly more than the amount allocated to the District for fiscal year 2006. According to Department personnel, the Department tracks carried forward balances, but relies on the school districts to code them properly within their accounting records.

**Recommendation** – The Legislature and the Department should develop a policy which limits the amount a school district can carry forward and consideration should be given to reallocating any unused funds. If unused funds are reallocated to school districts, priority should be given to the school districts which can document how the additional funds will help achieve Program goals. In the alternative, the unused funds could be reallocated to other education programs. In addition, the Legislature and the Department should re-evaluate the level of funding or allocation to school districts to determine the funding level actually needed.

Also, the Legislature should determine if the amount carried forward should be taken into consideration by the Department when calculating allocations for the following fiscal year.

In addition, the Legislature and the Department should determine the reason for carry forwards when goals are not achieved. Also, the Department should periodically verify school districts properly code carry forwards.

The Legislature should also determine if 17 students per teacher is an appropriate goal for all kindergarten through 3<sup>rd</sup> grade classrooms in Iowa. If the goal is not appropriate, consideration should be given to creating a class size range, such as 18 to 20 students per teacher, or to reducing or eliminating Program funding. If the class size goal is appropriate, the school districts should be held accountable for working towards or maintaining the goal established by the Legislature.

Also, the Legislature should consider existing class sizes in smaller school districts. Because some districts already have class sizes of 18 to 20 students per teacher, reducing class sizes in smaller districts to 17 students per teacher may not be cost effective.

**Response** – The Department cannot comply with the recommendation to develop a policy to limit the amount a school district can carry forward. That is exclusively the purview of the Legislature. Dillon's rule would prevent us from setting an arbitrary threshold like this.

The Department also cannot withhold payments in this area – it is a part of school aid now. So there is no way to take into consideration carry forwards when allocating for the following fiscal year. If that were to be done, it would be the Legislature that would do it.

Verification of coding of carry forwards is an issue for the local school district single audit. The Department reviews the findings of those single audits and requests corrections from districts as needed.

The Department believes an option was left out of this conversation about the goal of 17 students per teacher. The Legislature could also reevaluate the goal and adjust to an appropriate level. To make a statement like "if the goal is not appropriate, consideration should be given to reducing or eliminating Program funding" is beyond the purview of this audit to recommend, since that appears to be advocacy when other options are clearly available. Even the statement "If the goal is appropriate, the school districts should be held accountable for complying with the goal established by the Legislature" implies a level of mandate that is not present with a goal in statute. And again, there are several ways to implement the program within the intent that do not have a direct impact on total classroom size.

**Conclusion** – Our recommendation was for the Legislature and the Department to develop a policy which limits the amount a school district can carry forward, not for the Department to unilaterally develop the policy. It is appropriate for the Legislature and the Department to develop a policy which limits the amount a school district is allowed to carry forward.

We concur the Department is not able to modify the school aid formula, but Department representatives could work with the Legislature to develop appropriate provisions in the calculation of the school aid formula if a cap were to be placed on the amount of carry forward allowed. In addition, the focus of the Program has not changed even though the allocation has.

The Department also responded, "Verification of coding of carry forwards is an issue for the local school district single audit." It appears the Department's reference to a Single Audit is mistaken and it intended to refer to the annual financial audit received by each school district. The Single Audit is only applicable to districts receiving more than \$500,000.00 of federal financial assistance during a fiscal year. There are a number of school districts in Iowa which do not receive a Single Audit. Funds for the Program are provided by the State. They are not federal funds which are tested during a Single Audit. In addition, the annual financial audit received by each school district would not identify all coding errors.

Our recommendation to **Finding 1** includes several options for the Legislature's consideration, including whether the goals were reasonable and attainable (i.e. appropriate).

### FINDING 3 - Expenditures

Per section 256D.2 of the *Code*, the school districts shall expend funds received in accordance with Program requirements. Allowable expenses include, but are not limited to, additional licensed instructional staff, additional support for students, such as before and after school programs, the acquisition and implementation of diagnostic reading assessments, implementation of all day everyday kindergarten and the provision of classroom teachers with intensive training programs to improve reading instruction. In addition, school districts are responsible for tracking expenditures and submitting an annual report to the Department for review.

During our review, we identified the following:

- 1 school district did not track expenditures associated with payroll for a teacher paid with Program funds.
- 1 school district was unable to provide FY 2006 expenditure documentation.
- 1 school district paid substitute teachers with Program funds for teaching curriculum not relevant to the Program. Also, substitute teachers were paid a higher hourly rate from Program funds than the regular teacher.
- 3 school districts used Program funds to pay salaries for teachers who were not involved in reading accuracy or fluency skills.

**Recommendation** – The Department should monitor school district expenditures to ensure Program funds are being used for allowable expenditures.

**Response** – The Department does monitor school district expenditures to ensure Program funds are being used for allowable expenditures (purposes). All districts must include this funding on the Certified Annual Report that breaks expenditures for these funds down by budget subcategory. They also report annually on uses of funds in relation to the plan submitted. All of this funding is also included in the local school district single audit and the Department reviews those audit findings for any issues. If there is a list available, the Department would be happy to address the above concerns with those school districts above that were found to have issues.

**Conclusion** – While we concur districts are to include Program funding on the Certified Annual Report, this reporting mechanism does not allow the level of detail necessary to identify individual expenditures which are not in accordance with Program requirements. While each school we reviewed annually reported on the use of Program funds in relation to the plan submitted, the non-compliance items listed above were not identified by the Department. Also, if the Program is continued, the Legislature and the Department should consider defining "basic skills" to include specific areas of instruction which are eligible to be funded by the Program.

The Department has also responded, "All of this funding is also included in the local school district single audit, and the Department reviews those audit findings for any issues." It appears the Department's reference to a Single Audit is mistaken and it intended to refer to the annual financial audit received by each school district. As previously stated, the Single Audit is only applicable to districts receiving more than \$500,000.00 of federal financial assistance during a fiscal year. There are a number of school districts in Iowa which do not receive a Single Audit. The funds for the Program are provided by the State. They are not federal funds which are tested during a Single Audit. In addition, the annual financial audit received by each school district would not identify all compliance concerns for this Program. Also, the annual financial audit does not replace the Department's responsibility for monitoring the Program.

#### FINDING 4 - Annual Progress Reports

According to section 256D.3 of the *Code*, each school district is to annually report the proportion of 4<sup>th</sup> grade students who are proficient in reading. The information used to compile the 4<sup>th</sup> grade students proficient in reading come from the Iowa Test of Basic Skills. Also, the Department requires the school districts to document progress towards the goals of the Program in the Annual Progress Reports (APR). In addition to the APR, the school districts are required to complete a Comprehensive School Improvement Plan (CSIP) which contains the school district's goals for the Program every 5 years.

During review of the school districts' APRs, we identified 1 school district which did not report the goals for the Program in the CSIP for fiscal year 2006. In addition, we identified 1 school district which did not report goals in the CSIP or progress on the goals in the APR for fiscal year 2006 through fiscal year 2008.

**Recommendation** – The Department should review each CSIP and APR to ensure the completeness of the report and to ensure the progress towards achieving the goals have been documented. In addition, the Department should review the percent of 4<sup>th</sup> grade students not proficient in reading in the current fiscal year to fiscal year 1999, the year before the Program was implemented, to determine if the Program is meeting the intended goals.

**Response** – The Department will comply with this finding and adjust its process to ensure this occurs.

**Conclusion** – Response accepted.

#### FINDING 5 - Department of Education Annual Reports

According to section 256D.3 of the *Code*, the Department is to submit an annual report which includes the statewide average school district class size in basic skills instruction for kindergarten through 3<sup>rd</sup> grade to the chairpersons and ranking members of the Senate and House Education Committees.

We determined the statewide average school district class size numbers reported in the 2007 and 2008 reports were not accurate. The average class sizes for the grades were identical for each school year between 1998/1999 and 2004/2005.

**Recommendation** – The Department should review all average class sizes reported to the Senate and House Education Committees to ensure accuracy and to help ensure the Committees' decisions are based on reliable information.

**Response** – The Department will comply with this finding and adjust its process to ensure this occurs.

**Conclusion** – Response accepted.

#### FINDING 6 - Administering the Program

During our review of the Program, we determined the Department does not perform on-site monitoring for the Program. The only monitoring the school districts receive from the Department is a 5-year accreditation review. As a result, the Department is unable to determine if Program funds are spent in accordance with the *Code*.

We also determined there is no evidence of a review of the calculation of Program allocations and expenditures. In addition, there is no analysis performed on the improvement of basic skills instruction in relation to a reduction in class size to ensure the intended goals of the Program are being achieved.

**Recommendation** – The Department should review and document the review of all calculations for allocations and the appropriateness of expenditures. Also, the Department should conduct on-site monitoring for the Program to ensure all school districts are in compliance with the *Code*.

**Response** – The Department does not have the personnel to do annual on-site program and funding reviews to ensure (actually verify) that the program and expenditures are in compliance with code. The Department receives no funding specific to this program. This program is monitored on-site as a part of the regular cycle of school district accreditation visits on a five-year rotation. It is monitored annually as a part of the school district Annual Progress Report and funding is monitored annually in the review of the Certified Annual Report and the local school district single audit findings. So it is not accurate to say that "as a result, the Department is unable to determine if Program funds are spent in accordance with the Code." It would be accurate to say that the Department does not conduct on-site verification of expenditures and data reported.

In terms of calculation of program allocations, that is a matter for the Department of Management, since this is now included in school district state aid payments.

**Conclusion** – As previously stated in our conclusion to **Finding 3**, the Certified Annual Report does not provide the level of detail necessary to identify individual expenditures which are not in accordance with Program requirements. On-site monitoring for the Program would allow the Department to determine if school districts are in compliance with the *Code*. According to the Department, it does not have the personnel to do annual on-site program and funding reviews to ensure the program and expenditures are in compliance with the code. However, the Department does perform on-site reviews for specific programs, such as the Child and Adult Care Food Program.

In addition, we understand the allocation of Program funds is now part of the school aid formula. However, our recommendation remains as stated. It is the Department's responsibility to ensure any programs administered by the Department are properly reviewed. This would include reviewing the calculation of program allocations and expenditures.

**Schedules** 

School		Allocation Amounts for Fiscal Year						
District		2006	2007	2008	2009	2010		
Adair-Casey	\$	21,111.01	19,056.19	23,722.83	20,885.54	20,886.00		
Adel-Desoto-Minburn		79,342.86	81,067.05	80,416.29	78,584.27	78,584.00		
AGWSR		44,491.32	39,015.15	34,715.89	31,206.91	31,209.00		
A-H-S-T		42,848.14	39,501.87	37,831.46	31,685.53	31,683.00		
Akron Westfield		35,582.34	35,287.60	32,154.09	31,271.98	31,271.00		
Albert City-Truesdale	*	10,868.57	8,683.15	9,413.59	8,092.15	8,093.00		
Albia		76,076.63	69,509.40	70,457.43	63,791.52	63,795.00		
Alburnett		28,885.73	29,616.33	29,387.92	26,534.75	26,537.00		
Alden		13,152.95	12,896.63	15,318.88	17,319.23	17,320.00		
Algona		70,978.01	73,004.84	63,958.79	65,087.97	65,090.00		
Allamakee		80,413.54	80,319.42	75,306.00	73,265.99	73,268.00		
Allison-Bristow		14,173.34	15,930.22	17,699.83	14,161.85	14,163.00		
Alta		33,258.63	36,143.01	38,511.48	37,076.76	37,075.00		
Ames		229,970.93	227,475.81	234,043.91	235,398.36	235,412.00		
Anamosa		70,752.02	71,777.59	71,765.63	70,856.75	70,856.00		
Andrew		15,603.05	17,735.78	21,428.55	20,409.23	20,409.00		
Anita		15,214.66	15,304.56	12,387.90	12,242.77	12,243.00		
Ankeny		341,188.46	364,467.51	390,638.78	403,925.28	403,912.00		
Anthon-Oto		16,457.72	14,169.68	13,460.66	11,869.85	11,870.00		
Aplington-Parkersburg	*	47,784.36	43,855.88	48,710.54	53,739.68	53,738.00		
Armstrong-Ringsted		21,378.87	21,301.87	22,072.75	22,191.23	22,190.00		
AR-WE-VA		19,756.62	22,297.03	18,870.52	17,523.69	17,523.00		
Atlantic		93,404.08	95,810.30	98,384.63	97,236.89	97,240.00		
Audubon		34,243.02	33,365.60	30,892.98	32,478.92	32,477.00		
Aurelia		18,341.97	17,458.66	16,077.04	16,184.30	16,185.00		
Ballard		73,308.37	83,199.44	83,099.56	85,091.95	85,086.00		
Battle Creek-Ida Grove		39,735.91	36,838.55	37,234.34	39,779.98	39,780.00		
Baxter		21,752.19	21,905.04	21,966.30	21,563.99	21,562.00		
BCLUW		35,769.01	34,824.17	32,566.61	32,370.91	32,369.00		
Bedford		35,922.21	32,090.98	31,620.10	33,341.99	33,342.00		
Belle Plaine		29,538.66	28,757.78	29,360.62	29,179.83	29,177.00		
Bellevue		33,454.49	34,662.72	30,487.98	31,543.83	31,544.00		
Belmond-Klemme		42,908.40	45,845.38	46,341.87	45,204.91	45,204.00		

School		Allocation Amounts for Fiscal Year						
District	_	2006	2007	2008	2009	2010		
Bennett	*	9,372.71	10,952.13	12,136.43	11,213.53	11,213.00		
Benton		72,793.58	70,880.32	75,175.00	79,000.12	79,001.00		
Bettendorf		216,372.64	207,911.98	226,578.96	223,045.28	223,057.00		
Bondurant-Farrar		56,266.40	60,436.63	63,246.70	68,705.51	68,700.00		
Boone	*	141,597.77	122,074.86	139,583.14	125,526.89	125,530.00		
Boyden-Hull		40,786.42	40,590.96	38,180.85	41,458.60	41,461.00		
Boyer Valley		25,234.43	29,243.70	31,895.12	27,849.69	27,850.00		
Brooklyn-Guernsey-Malcom		35,233.28	33,922.19	36,228.46	29,869.83	29,868.00		
Burlington		306,760.96	311,663.77	306,026.49	307,307.95	307,309.00		
C and M		12,966.28	12,618.73	11,150.34	13,550.77	13,551.00		
Cal		13,547.21	16,739.85	17,652.74	18,006.92	18,008.00		
Calamus-Wheatland		33,267.82	31,536.76	33,937.93	31,615.84	31,614.00		
Camanche		62,514.36	66,915.94	64,166.93	60,663.21	60,665.00		
Cardinal		46,513.72	40,564.52	39,765.08	41,337.69	41,338.00		
Carlisle		92,312.47	98,642.17	98,398.65	101,980.12	101,978.00		
Carroll		99,192.42	101,603.53	108,238.05	95,575.82	95,575.00		
Cedar Falls		234,759.81	226,486.95	243,252.12	249,409.27	249,389.00		
Cedar Rapids	*	1,128,931.67	1,111,043.94	1,127,042.22	1,102,799.24	1,102,801.00		
Center Point-Urbana		65,588.04	67,778.44	68,086.75	72,161.50	72,161.00		
Centerville		96,109.53	99,974.84	90,727.58	91,484.29	91,487.00		
Central		30,787.58	29,498.31	30,684.85	26,851.84	26,849.00		
Central City		25,571.76	27,647.76	25,647.93	27,746.30	27,746.00		
Central Clinton		78,833.94	75,323.55	82,966.81	77,054.28	77,049.00		
Central Decatur		53,002.73	53,111.81	46,471.86	47,892.92	47,891.00		
Central Lee		56,530.94	55,270.64	55,169.61	49,896.90	49,899.00		
Central Lyon		28,608.67	36,052.21	36,664.53	34,427.06	34,429.00		
Chariton		95,197.93	90,971.16	91,222.00	103,897.82	103,903.00		
Charles City		99,631.10	83,838.95	90,185.06	91,138.14	91,144.00		
Charter Oak-Ute		21,899.54	19,611.19	20,033.69	20,613.68	20,614.00		
Cherokee		67,426.32	69,484.54	65,534.48	61,151.06	61,155.00		
Clarinda		57,665.21	61,611.01	51,999.44	51,207.22	51,210.00		
Clarion-Goldfield		58,649.60	61,334.68	58,686.43	56,004.91	56,004.00		
Clarke		88,549.06	87,450.85	86,106.94	87,913.37	87,910.00		

School		Allocation Amounts for Fiscal Year							
District		2006	2007	2008	2009	2010			
Clarksville		19,726.49	19,310.80	21,318.34	23,528.30	23,528.00			
Clay Central-Everly		21,297.67	20,930.82	20,744.77	21,164.30	21,165.00			
Clayton Ridge		33,647.03	36,258.67	33,682.71	32,890.15	32,891.00			
Clear Creek-Amana		72,218.52	69,420.97	69,285.74	67,784.28	67,786.00			
Clear Lake		80,865.52	80,971.53	76,193.15	74,589.21	74,591.00			
Clearfield		7,711.13	7,478.40	6,730.33	5,660.77	5,661.00			
Clinton		305,686.18	308,628.60	304,109.91	288,473.96	288,483.00			
Colfax-Mingo		44,172.39	42,233.49	41,013.91	48,800.29	48,796.00			
College		236,552.87	233,544.58	240,000.04	251,115.59	251,128.00			
Collins-Maxwell		26,769.62	31,421.88	31,560.73	30,067.37	30,067.00			
Colo-Nesco		31,807.98	29,915.95	25,832.53	26,815.84	26,818.00			
Columbus		74,074.41	69,134.41	69,499.65	65,009.99	65,010.00			
Coon Rapids-Bayard		28,442.94	30,748.07	31,820.73	28,950.92	28,953.00			
Corning		29,327.74	27,506.44	33,443.51	32,795.99	32,795.00			
Corwith-Wesley		12,147.62	11,391.47	12,317.27	10,049.54	10,050.00			
Council Bluffs	*	664,180.01	672,919.03	676,573.33	668,246.21	668,253.00			
Creston		103,793.86	97,223.08	93,524.80	87,843.67	87,850.00			
Dallas Center-Grimes		95,250.56	95,799.61	96,594.02	102,015.17	102,011.00			
Danville		32,969.83	35,773.53	31,262.17	30,035.99	30,034.00			
Davenport	*	1,120,765.44	1,204,462.64	1,183,589.47	1,168,984.88	1,168,953.00			
Davis County		79,260.88	74,184.73	68,791.32	65,366.75	65,368.00			
Decorah		78,301.53	82,318.38	79,819.18	77,800.12	77,803.00			
Deep River-Millersburg	*	10,838.44	9,701.59	9,020.86	6,928.16	0.00			
Delwood		15,289.99	11,230.03	15,043.86	13,305.69	13,307.00			
Denison		139,847.56	131,389.64	130,128.22	133,321.37	133,318.00			
Denver		34,706.74	32,580.84	32,876.44	33,112.13	33,112.00			
Des Moines Independent	*	2,574,160.34	2,525,602.36	2,357,091.73	2,494,903.99	2,494,962.00			
Diagonal		8,418.45	8,705.65	8,058.31	8,438.30	8,438.00			
Dike-New Hartford		41,785.87	40,753.99	41,987.72	39,907.82	39,909.00			
Dows		12,683.35	11,182.66	10,301.75	7,923.69	7,923.00			
Dubuque	*	636,748.06	634,768.28	661,459.29	653,848.43	653,835.00			
Dunkerton		28,771.07	30,586.61	31,419.48	27,125.99	27,126.00			
Durant		28,208.53	29,824.37	28,680.60	29,966.29	29,964.00			

School	Allocation Amounts for Fiscal Year					
District	2006	2007	2008	2009	2010	
Eagle Grove	56,199.49	56,356.59	56,718.01	53,676.91	53,673.00	
Earlham	28,879.86	31,307.80	35,253.63	38,676.44	38,679.00	
East Buchanan	32,030.64	31,004.25	32,932.05	31,892.29	31,891.00	
East Central	24,602.44	21,395.04	19,880.15	17,283.22	17,281.00	
East Greene	25,583.51	28,316.06	22,230.04	13,159.37	13,159.00	
East Marshall	44,753.32	44,503.25	43,033.18	43,930.60	43,927.00	
East Union	26,700.16	31,118.34	34,319.40	31,108.15	31,108.00	
Eastern Allamakee	26,664.16	23,339.54	22,807.37	27,573.22	27,573.00	
Eddyville-Blakesburg	48,331.83	44,455.88	43,210.26	47,434.14	47,435.00	
Edgewood-Colesburg	38,953.25	38,967.79	36,271.80	32,135.06	32,137.00	
Eldora-New Providence	46,053.32	43,157.98	41,238.08	38,757.68	38,757.00	
Elk Horn-Kimballton	12,894.28	13,800.20	14,863.03	16,256.31	16,257.00	
Emmetsburg	43,248.28	42,325.07	43,890.28	41,290.14	41,290.00	
English Valleys	27,290.28	26,766.69	27,160.51	27,094.60	34,023.00	
Essex	16,057.58	17,458.66	19,487.42	21,027.23	21,028.00	
Esterville Lincoln	86,643.88	89,257.19	90,979.05	87,155.98	87,154.00	
Exira	18,155.30	16,069.17	15,821.82	14,334.92	14,335.00	
Fairfield	121,088.63	116,880.86	117,204.31	104,987.51	104,988.00	
Farragut	11,783.49	14,262.83	12,297.48	14,303.54	14,303.00	
Forest City	* 73,012.92	79,467.17	81,037.96	73,937.52	73,940.00	
Fort Dodge	284,780.23	289,182.00	283,946.21	268,596.88	268,607.00	
Fort Madison	143,448.56	150,475.42	151,503.92	144,064.58	144,076.00	
Fredericksburg	17,113.98	17,713.27	16,489.57	15,260.76	15,262.00	
Fremont	8,918.18	13,313.47	14,996.78	15,126.00	15,126.00	
Fremont-Mills	27,058.42	27,112.88	24,363.28	30,287.99	30,288.00	
Galva-Holstein	30,721.45	31,860.44	28,692.87	26,233.83	26,236.00	
Garner-Hayfield	47,925.82	45,013.27	45,076.00	46,501.36	46,505.00	
George Little Rock	30,959.19	30,725.56	30,456.93	28,431.69	28,430.00	
Gilbert	44,194.11	51,569.52	48,021.99	49,017.67	49,016.00	
Gilmore City-Bradgate	* 8,292.06	8,034.19	8,172.27	6,276.46	6,277.00	
Gladbrook-Reinbeck	35,152.07	37,350.12	31,151.97	31,373.06	31,375.00	
Glenwood	122,046.20	118,434.95	124,299.06	124,733.50	124,723.00	

School	Allocation Amounts for Fiscal Year					
District	2006	2007	2008	2009	2010	
Glidden-Ralston	19,190.76	19,171.85	22,005.88	20,815.84	20,817.00	
GMG	29,529.46	26,904.85	26,013.36	24,964.15	24,963.00	
Graettinger	15,497.59	13,197.81	14,976.99	14,301.22	14,302.00	
Greene	16,749.85	16,671.55	14,407.17	16,492.15	16,491.00	
Grinnell-Newburg	101,350.40	101,139.31	101,287.31	101,238.89	101,241.00	
Griswold	35,425.80	37,324.47	33,710.01	31,654.14	31,653.00	
Grundy Center	33,662.09	34,500.48	35,705.73	31,781.98	31,784.00	
Guthrie Center	33,228.50	31,790.58	31,828.24	34,845.22	34,848.00	
Hamburg	18,013.83	21,045.69	19,275.52	17,427.22	17,429.00	
Hampton-Dumont	81,999.78	75,436.85	82,834.07	78,794.29	78,795.00	
Harlan	72,799.45	84,491.84	83,956.66	89,748.89	89,751.00	
Harmony	24,355.51	23,594.15	22,257.35	25,379.99	25,378.00	
Harris-Lake Park	16,906.37	17,343.00	19,785.98	20,714.77	20,716.00	
Hartley-Melvin-Sanborn	44,364.93	38,575.01	36,593.90	34,395.68	34,398.00	
Highland	36,298.86	36,793.54	34,974.86	40,528.13	40,530.00	
Hinton	32,347.03	32,857.96	32,554.34	35,345.98	35,344.00	
H-L-V	20,837.27	17,412.88	17,408.78	19,959.68	19,961.00	
Howard-Winneshiek	76,657.57	73,167.87	74,260.54	73,355.52	73,353.00	
Hubbard-Radcliffe	25,607.77	21,187.01	21,133.75	19,483.38	19,485.00	
Hudson	38,219.11	38,044.09	34,149.82	30,514.60	30,517.00	
Humboldt	75,899.17	74,765.39	71,199.57	69,171.21	69,172.00	
IKM	25,941.76	22,761.24	20,658.11	21,640.61	21,641.00	
Independence	79,420.74	78,563.60	81,155.68	80,182.59	80,187.00	
Indianola	170,755.46	182,764.53	188,841.68	172,056.38	172,061.00	
Interstate 35	40,699.35	49,597.80	47,641.54	45,770.74	45,772.00	
Iowa City	* 655,581.11	644,015.43	686,168.66	710,281.57	710,320.00	
Iowa Falls	69,259.50	73,005.63	68,406.10	68,245.37	68,242.00	
Iowa Valley	35,925.53	32,300.58	29,223.11	29,249.52	29,249.00	
Janesville Consolidated	16,183.98	13,152.81	12,026.22	12,923.53	12,922.00	
Jefferson-Scranton	65,015.54	67,865.30	67,479.37	75,564.90	75,565.00	
Jesup	46,535.43	48,209.10	50,981.28	53,737.37	53,741.00	
Johnston	245,338.58	254,309.55	269,745.61	280,508.60	280,497.00	

School	Allocation Amounts for Fiscal Year					
District	2006	2007	2008	2009	2010	
Keokuk	155,878.33	148,617.78	138,794.92	138,869.52	138,880.00	
Keota	15,284.12	15,329.42	15,738.91	17,141.53	17,140.00	
Kingsley-Pierson	27,790.01	32,509.41	34,283.58	31,105.84	31,108.00	
Knoxville	* 121,209.15	113,178.17	116,280.33	114,277.35	114,282.00	
Lake Mills	43,943.85	43,416.52	41,685.41	38,880.91	38,881.00	
Lamoni	21,818.34	20,676.21	21,817.52	20,923.84	20,924.00	
Laurens-Marathon	20,247.15	19,425.67	20,469.75	20,236.15	20,235.00	
Lawton-Bronson	26,793.88	28,713.55	31,018.22	29,107.83	29,109.00	
Le Mars	121,513.80	127,723.63	116,711.63	111,849.65	111,859.00	
Lenox	22,910.73	23,987.71	27,243.42	27,029.53	27,031.00	
Lewis Central	* 154,131.24	183,888.38	181,045.38	190,390.56	190,400.00	
Lineville-Clio	3,193.44	4,700.19	5,905.29	5,420.31	5,421.00	
Linn-Mar	291,102.32	291,978.64	307,616.65	321,709.21	321,689.00	
Lisbon	37,036.32	31,515.05	29,576.27	29,172.91	29,175.00	
Logan-Magnolia	36,825.40	38,760.55	35,611.56	36,004.60	36,007.00	
Lone Tree	25,869.76	25,332.19	24,920.82	24,514.61	24,513.00	
Lousia-Muscatine	53,894.17	52,468.36	51,751.72	46,054.14	46,052.00	
Lu Verne	4,406.36	1,875.42	275.01	137.08	137.00	
Lynnville-Sully	22,944.19	21,211.09	22,036.93	23,316.91	23,316.00	
Madrid	33,478.75	36,216.03	33,241.87	36,685.37	36,686.00	
Malvern	19,235.96	22,575.72	20,402.88	13,957.38	13,958.00	
Manning	27,982.55	26,489.58	23,797.22	23,901.23	23,900.00	
Manson Northwest Webster	33,216.76	28,342.50	29,729.81	28,494.45	28,497.00	
Maple Valley	27,630.15	24,728.25	25,137.49	26,688.00	26,690.00	
Maquoketa	92,076.50	92,612.10	94,849.03	94,405.83	94,405.00	
Maquoketa Valley	45,885.05	43,901.67	41,795.62	42,422.75	42,423.00	
Marcus-Meriden-Cleghorn	25,779.36	24,289.68	21,506.69	18,483.23	18,483.00	
Marion Independent	121,248.48	122,837.11	128,396.97	116,906.27	116,913.00	
Marshalltown	407,976.75	389,356.21	386,662.46	395,202.42	395,212.00	
Martensdale-St. Marys	20,084.75	23,317.82	25,816.50	28,114.60	28,115.00	
Mason City	266,860.89	252,656.46	268,248.61	260,544.40	260,529.00	
Mediapolis	45,075.57	48,601.87	47,472.98	44,582.29	44,583.00	

School	Allocation Amounts for Fiscal Year									
District	2006	2007	2008	2009	2010					
Melcher-Dallas	20,545.15	21,139.64	23,628.66	25,141.84	25,140.00					
Meservey-Thornton	8,180.73	0.00	0.00	0.00	0.00					
MFL Marmac	53,201.91	57,421.60	54,702.49	54,879.22	54,877.00					
Midland	26,047.22	29,591.47	30,912.78	32,723.99	32,722.00					
Mid-Prairie	69,274.56	66,662.12	62,685.41	68,649.66	68,648.00					
Missouri Valley	51,287.54	47,837.25	51,747.97	51,272.30	51,275.00					
MOC-Floyd Valley	66,397.51	66,687.77	71,800.44	74,582.28	74,586.00					
Montezuma	31,994.64	28,873.44	28,649.54	32,579.99	32,583.00					
Monticello	50,336.60	50,616.24	50,659.18	51,714.91	51,717.00					
Moravia	24,057.52	22,227.16	24,999.98	23,326.15	23,325.00					
Mormon Trail	18,868.50	18,406.45	17,169.59	16,672.15	16,672.00					
Morning Sun	17,225.30	17,527.75	14,450.51	16,667.54	16,668.00					
Moulton-Udell	14,233.60	17,411.30	14,882.81	14,647.38	14,648.00					
Mount Ayr	44,097.07	40,334.78	39,524.87	41,431.83	41,434.00					
Mount Pleasant	126,431.63	131,472.11	134,714.78	140,279.96	140,281.00					
Mount Vernon	53,819.62	57,427.90	62,268.11	65,995.35	65,999.00					
Murray	23,082.32	21,440.04	22,253.59	20,579.99	20,580.00					
Muscatine	348,908.42	353,994.35	337,385.59	360,716.69	360,720.00					
Nashua-Plainfield	43,248.28	36,931.70	36,570.35	32,957.53	32,959.00					
Nevada *	86,180.93	93,891.45	97,762.97	102,234.43	102,229.00					
New Hampton	51,670.05	46,796.31	51,232.75	46,869.67	46,874.00					
New London	34,754.49	35,308.53	33,887.09	33,921.69	33,924.00					
New Market	7,741.26	7,895.25	6,113.42	0.00	0.00					
Newell-Fonda	26,411.36	27,091.17	26,838.41	28,025.07	28,026.00					
Newton	201,367.35	199,199.24	198,657.53	208,765.78	208,774.00					
Nishna Valley	12,207.89	14,841.92	16,277.67	16,018.15	16,018.00					
Nodaway Valley	45,258.92	42,510.59	42,797.74	42,254.29	42,255.00					
Nora Springs-Rock Falls	24,349.64	22,460.06	22,559.66	21,705.68	21,708.00					
North Cedar	52,675.38	47,120.79	45,598.73	47,768.75	47,766.00					
North Central	32,737.96	28,434.08	32,582.65	26,959.84	26,960.00					
North Fayette	54,460.04	53,232.19	46,306.05	47,568.91	47,566.00					
North Iowa	38,498.72	34,406.53	30,276.08	28,876.60	28,879.00					

School	Allocation Amounts for Fiscal Year								
District	2006	2007	2008	2009	2010				
North Kossuth	19,271.96	18,152.63	17,837.33	16,395.68	16,396.00				
North Linn	36,647.93	37,094.73	37,996.27	37,579.83	37,577.00				
North Mahaska	32,732.09	30,842.80	32,201.18	35,699.06	35,698.00				
North Polk	52,010.70	50,389.64	55,172.35	53,231.04	53,237.00				
North Scott	153,592.96	136,762.41	153,874.33	152,678.70	152,678.00				
North Tama County	30,745.71	30,750.42	26,225.26	29,081.07	29,083.00				
North Winneshiek	19,413.43	17,689.99	20,080.78	18,247.38	18,247.00				
Northeast	37,274.05	40,451.23	37,261.64	36,483.21	36,486.00				
Northeast Hamilton	16,376.51	15,096.53	17,857.12	14,575.38	14,574.00				
Northwood-Kensett	27,512.95	26,789.98	28,967.89	24,107.99	24,107.00				
Norwalk	113,005.72	119,902.18	118,093.20	117,352.55	117,345.00				
Odebolt-Arthur	24,042.45	17,665.91	15,963.08	16,631.53	16,633.00				
Oelwein	88,681.33	82,471.96	82,944.28	81,362.75	81,364.00				
Ogden	40,109.23	40,126.74	36,185.13	37,964.29	37,961.00				
Okoboji	50,559.27	51,403.35	46,926.71	48,458.76	48,461.00				
Olin Consolidated	* 14,663.87	13,452.42	12,729.79	14,029.38	14,030.00				
Orient-Macksburg	11,985.22	9,493.55	8,910.65	9,705.69	9,705.00				
Osage	50,138.19	47,121.57	48,490.13	50,712.44	50,709.00				
Oskaloosa	154,458.59	151,774.11	159,585.77	155,345.50	155,345.00				
Ottumwa	325,352.40	348,429.29	327,541.70	323,148.41	323,168.00				
Panorama	52,651.12	46,610.78	44,361.16	40,222.60	40,221.00				
Paton-Churdan	12,162.69	11,021.21	12,568.74	12,040.62	12,040.00				
PCM	51,784.72	50,711.76	52,477.83	53,413.35	53,418.00				
Pekin	46,375.57	45,822.09	47,948.62	41,285.52	41,284.00				
Pella	116,099.57	114,182.77	119,468.27	118,103.01	118,105.00				
Perry	146,334.03	140,259.11	152,126.59	141,483.21	141,489.00				
Pleasant Valley	152,390.02	154,872.39	160,398.26	166,978.98	166,973.00				
Pleasantville	34,607.14	41,168.47	41,724.99	45,168.91	45,170.00				
Pocahontas Area	24,728.84	24,682.45	28,233.27	27,953.07	27,953.00				
Pomeroy-Palmer	13,875.34	13,151.24	12,364.36	11,903.54	11,903.00				
Postville	* 45,821.45	48,064.64	50,200.58	49,302.00	49,305.00				
Prairie Valley	42,110.68	40,821.49	38,632.96	38,890.14	38,890.00				

School	Allocation Amounts for Fiscal Year									
District	2006	2007	2008	2009	2010					
Prescott	3,997.03	4,028.74	4,577.30	4,872.00	4,872.00					
Preston	20,635.54	20,538.84	18,736.77	19,406.76	19,407.00					
Red Oak	92,233.03	87,171.36	86,971.56	89,363.06	89,358.00					
Remsen-Union	21,812.47	22,761.24	18,438.21	20,092.14	20,090.00					
Riceville	24,102.71	20,839.24	18,846.97	16,047.23	16,047.00					
River Valley	27,624.28	29,660.54	29,675.22	31,314.92	31,317.00					
Riverside	32,069.97	35,147.87	38,401.28	32,784.45	32,783.00					
Rock Valley	43,323.60	42,257.57	39,505.09	41,326.14	41,325.00					
Rockwell City-Lytton	30,989.32	29,985.81	28,327.44	31,481.06	31,480.00					
Rockwell-Swaledale	18,937.96	17,204.05	14,658.64	14,368.61	14,369.00					
Roland-Story	48,949.54	48,303.83	53,169.11	54,101.05	54,101.00					
Rudd-Rockford-Marble Rock	29,604.80	32,346.38	32,606.20	28,842.92	28,842.00					
Russell	10,100.98	8,844.60	7,142.85	0.00	0.00					
Ruthven-Ayrshire	15,274.93	16,902.09	18,430.69	16,705.84	16,705.00					
Sac	31,479.85	31,489.39	29,128.94	27,883.38	27,883.00					
Saydel *	90,357.98	91,594.45	84,162.06	87,639.21	87,642.00					
Schaller-Crestland	25,860.57	27,923.29	21,911.70	19,723.85	19,722.00					
Schleswig	22,010.86	18,060.26	15,778.49	15,912.45	15,911.00					
Sentral	14,365.87	14,262.05	14,765.09	13,687.84	13,688.00					
Sergeant Bluff-Luton	87,625.73	88,568.74	85,893.03	81,051.65	81,048.00					
Seymour	20,849.01	23,593.36	17,193.13	17,251.84	17,253.00					
Sheffield-Chapin-Meservey Thornton	18,968.09	24,498.50	24,390.58	23,456.30	23,454.00					
Sheldon	50,502.33	53,116.53	59,699.83	60,124.14	60,128.00					
Shenandoah	77,129.70	74,092.36	72,626.49	68,122.14	68,125.00					
Sibley-Ocheyedan	47,016.77	49,318.33	50,058.31	49,110.45	49,108.00					
Sidney	23,112.45	27,783.56	26,626.52	22,294.61	22,296.00					
Sigourney	35,789.94	39,477.79	33,391.65	33,604.60	33,603.00					
Sioux Center	56,561.07	59,415.05	61,125.74	68,825.05	68,826.00					
Sioux Central	24,804.17	23,432.70	24,983.94	27,400.15	27,400.00					
Sioux City *	974,131.86	1,022,922.56	1,003,528.17	1,015,014.76	1,015,031.00					
Solon	59,285.70	55,970.90	53,734.17	51,619.81	51,625.00					
South Clay	6,699.94	6,737.86	6,435.53	5,829.23	5,829.00					

School	Allocation Amounts for Fiscal Year									
District		2006	2007	2008	2009	2010				
South Hamilton		36,804.46	39,640.82	43,991.97	43,620.45	43,623.00				
South O'Brien		36,587.66	33,274.02	32,680.57	32,128.14	32,125.00				
South Page		15,118.40	15,536.66	13,276.06	10,359.69	10,360.00				
South Tama County		124,103.82	115,325.19	101,791.25	108,259.82	108,262.00				
South Winneshiek		26,977.22	25,701.67	28,005.34	25,995.69	25,996.00				
Southeast Polk		293,301.39	292,455.90	303,886.19	309,020.16	309,049.00				
Southeast Warren		26,688.42	27,184.33	31,120.92	28,427.06	28,426.00				
Southeast Webster-Grand		35,350.48	36,605.65	39,792.38	38,074.60	38,072.00				
Southern Cal		30,236.79	27,483.94	28,115.55	27,883.38	27,885.00				
Spencer		115,944.80	113,592.66	116,524.28	111,299.97	111,308.00				
Spirit Lake		73,901.04	70,277.95	74,027.85	68,507.97	68,511.00				
Springville		20,503.28	20,308.31	23,109.69	19,988.76	19,988.00				
St. Ansgar		37,824.84	33,807.31	36,943.29	36,179.99	36,178.00				
Stanton		12,283.22	13,568.88	12,391.66	11,826.91	11,826.00				
Starmont	*	44,870.53	44,502.47	43,713.20	45,445.37	45,446.00				
Storm Lake		141,608.73	152,367.82	152,087.02	149,548.59	149,550.00				
Stratford		9,751.91	12,225.96	11,358.48	11,042.76	11,042.00				
Sumner		32,247.44	28,874.22	28,378.28	27,361.83	27,362.00				
Terril		8,478.73	9,469.47	8,195.82	9,741.69	9,742.00				
Tipton		40,684.28	43,741.01	45,991.46	47,321.52	47,324.00				
Titonka Consolidated		11,247.76	10,118.43	9,158.37	7,750.62	7,751.00				
Treynor		33,710.61	34,203.23	36,223.69	32,116.60	32,116.00				
Tri-Center		40,305.09	34,249.03	39,512.59	38,914.60	38,914.00				
Tri-County		19,019.16	19,935.68	21,428.55	21,748.61	21,749.00				
Tripoli		24,030.71	28,225.27	28,696.63	28,222.61	28,225.00				
Turkey Valley		23,025.38	21,187.01	18,689.68	19,235.99	19,237.00				
Twin Cedars		27,886.27	25,839.84	31,301.76	28,467.68	28,468.00				
Twin Rivers		7,867.66	9,516.06	10,026.74	9,397.84	9,398.00				
Underwood		37,268.18	36,702.75	39,681.15	40,177.36	40,178.00				
Union		67,974.56	69,279.65	68,020.88	67,377.66	67,378.00				
United		22,116.33	17,458.66	15,527.02	20,438.30	20,437.00				
Urbandale	*	157,819.31	166,489.68	182,169.71	185,417.91	185,423.00				

School	Allocation Amounts for Fiscal Year								
District	2006	2007	2008	2009	2010				
Valley	31,0	55.45 32,809.02	31,345.09	27,438.46	27,437.00				
Van Buren	44,2	89.60 48,761.74	41,214.53	44,076.91	44,075.00				
Van Meter	28,5	06.53 32,974.40	31,155.72	31,952.75	31,954.00				
Ventura	18,5	58.76 16,880.37	17,220.43	15,705.69	15,705.00				
Villisca	23,9	61.25 28,222.90	23,463.86	23,980.15	23,980.00				
Vinton-Shellsburg	104,9	59.03 103,985.81	101,605.65	97,845.66	97,837.00				
WACO	28,7	40.93 32,507.83	31,439.26	31,449.68	31,450.00				
Wall Lake View Auburn	34,9	71.28 30,216.34	28,052.42	29,254.15	29,252.00				
Walnut	19,1	00.36 16,786.42	18,336.52	13,548.46	13,549.00				
Wapello	59,9	79.72 63,323.40	54,745.82	51,310.60	51,307.00				
Wapsie Valley	33,5	23.95 32,674.00	37,866.26	40,833.68	40,833.00				
Washington	108,8	50.61 105,584.12	107,849.07	108,688.58	108,694.00				
Waterloo	* 788,7	26.60 755,334.50	760,891.67	741,394.96	741,408.00				
Waukee	271,0	69.42 295,201.70	324,348.15	343,106.11	343,126.00				
Waverly-Shell Rock	* 83,4	54.55 88,710.05	91,613.72	92,620.58	92,620.00				
Wayne	33,4	00.10 33,040.33	32,629.74	36,049.84	36,050.00				
Webster City	103,8	72.51 99,679.16	101,366.46	98,093.05	98,099.00				
West Bend-Mallard	17,6	49.70 12,990.57	15,805.79	17,865.22	17,865.00				
West Branch	38,0	86.84 35,382.34	36,856.63	40,874.29	40,875.00				
West Burlington Ind	50,7	42.61 48,042.92	50,161.00	47,643.22	47,645.00				
West Central	18,7	96.49 17,828.93	18,069.02	15,056.31	15,055.00				
West Central Valley	61,7	01.57 55,893.95	53,900.99	51,926.29	51,928.00				
West Delaware County	83,2	25.23 87,523.86	84,687.53	86,567.05	86,568.00				
West Des Moines	436,8	63.62 430,728.20	441,199.31	454,950.71	454,926.00				
West Hancock	43,9	55.60 45,450.24	37,187.26	35,186.76	35,185.00				
West Harrison	31,9	55.31 26,997.22	25,714.81	22,463.07	22,463.00				
West Liberty	77,6	08.49 79,185.33	79,839.98	84,895.36	84,899.00				
West Lyon	37,7	13.51 40,128.33	39,280.91	39,496.59	39,497.00				
West Marshall	42,1	04.80 38,831.20	48,050.31	52,809.21	52,808.00				
West Monona	53,2	73.92 46,330.53	48,216.12	38,346.45	38,346.00				
West Sioux	43,7	08.67 43,505.75	44,923.46	44,589.21	44,588.00				
Western Dubuque	* 151,1	48.73 148,148.37	149,576.80	155,209.79	155,219.00				

#### Program Allocations For Fiscal Years 2006 through 2010

School	Allocation Amounts for Fiscal Year									
District	2006	2007	2008	2009	2010					
Westwood	36,683.93	38,921.21	34,279.82	35,153.07	35,152.00					
Whiting	11,389.23	13,475.71	14,493.84	15,332.76	15,333.00					
Williamsburg	52,714.70	52,192.04	52,336.57	49,240.60	49,241.00					
Wilton	46,384.77	48,554.50	50,262.69	48,153.21	48,154.00					
Winfield-Mt. Union	23,076.45	25,978.79	25,828.77	25,105.84	25,105.00					
Winterset	103,562.77	102,529.59	100,265.39	109,121.97	109,117.00					
Woden-Crystal Lake	7,064.07	6,992.47	7,142.85	7,272.00	7,272.00					
Woodbine	22,020.06	24,705.74	24,547.88	27,611.53	27,611.00					
Woodbury Central	36,313.93	33,229.01	38,958.82	33,321.21	33,323.00					
Woodward-Granger	33,388.36	37,883.42	40,062.62	42,827.06	42,827.00					
Total	\$29,250,000.00	29,250,000.00	29,250,000.00	29,250,000.00	29,250,240.00					

<sup>\* -</sup> School districts selected for review.

Note: Districts with no allocations were either consolidated with another District or dissolved. Also, in the Department's annual reports, Lineville-Clio received funding; however, the Department did not report the class size.

 $<sup>^{\</sup>wedge}$  - Department representatives were unable to explain why an additional \$240.00 was allocated to the districts for fiscal year 2010.

School	Prior to Implementation	Initial Year		Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010	
Adair-Casey	13.5	11.5	13.0	13.0	18.0	23.0	14.0	
Adel-Desoto-Minburn	16.8	17.8	15.6	15.6	16.9	16.4	17.1	
AGWSR	19.5	18.5	16.3	16.3	20.0	15.0	19.0	
A-H-S-T	14.3	19.5	18.3	18.3	16.5	17.5	16.0	
Akron Westfield	-	13.2	17.5	17.5	17.0	15.0	20.5	
Albert City-Truesdale	* 22.0	20.0	16.0	16.0	13.0	19.0	11.0	
Albia	22.0	17.2	20.8	20.8	22.8	21.5	22.0	
Alburnett	22.5	18.0	18.0	18.0	22.0	20.5	19.0	
Alden	13.0	14.0	17.0	17.0	13.0	11.5	11.5	
Algona	19.2	22.8	16.8	16.8	16.2	21.2	20.0	
Allamakee	18.5	18.4	15.0	15.0	12.9	14.1	15.3	
Allison-Bristow	22.0	15.0	18.0	18.0	13.0	20.0	23.0	
Alta	24.0	24.0	19.0	19.0	24.5	19.0	16.0	
Ames	19.8	17.1	20.6	20.6	20.9	21.4	22.1	
Anamosa	18.8	17.2	21.0	21.0	20.6	17.2	18.0	
Andrew	24.0	17.0	22.0	22.0	27.0	18.0	22.0	
Anita	15.0	18.0	11.0	11.0	18.0	17.0	19.0	
Ankeny	24.4	24.3	24.1	24.1	23.8	21.6	22.7	
Anthon-Oto	21.0	16.0	11.0	11.0	13.0	15.0	18.0	
Aplington-Parkersburg	* 21.0	14.5	19.7	19.7	18.7	17.5	17.3	
Armstrong-Ringsted	24.0	14.0	12.5	12.5	12.5	13.0	20.0	
AR-WE-VA	14.5	12.0	23.0	23.0	25.0	23.0	20.0	
Atlantic	18.0	22.0	18.3	18.3	16.4	17.1	19.4	
Audubon	18.7	19.3	17.0	17.0	16.0	22.0	20.0	
Aurelia	14.0	14.5	21.0	21.0	16.0	19.0	13.5	
Ballard	21.4	21.2	20.1	20.1	20.7	18.8	17.0	
Battle Creek-Ida Grove	12.4	14.0	15.7	15.7	12.7	16.0	15.3	
Baxter	16.0	19.0	16.0	16.0	17.5	17.0	25.0	
BCLUW	23.0	20.0	18.0	18.0	15.0	17.5	15.0	
Bedford	18.0	21.0	15.5	15.5	18.5	20.5	18.5	
Belle Plaine	15.7	17.5	14.0	14.0	17.7	16.3	22.0	
Bellevue	24.5	20.7	12.8	12.8	15.8	12.3	17.5	

School	Prior to Implementation	Initial Year	Fiscal Years					
District	FY99	FY00	2006	2007	2008	2009	2010	
Belmond-Klemme	19.7	14.7	17.3	17.3	21.5	18.0	17.0	
Bennett	* 13.0	21.0	12.0	12.0	12.0	9.0	16.0	
Benton	18.8	20.0	17.0	17.0	16.3	17.3	18.7	
Bettendorf	23.6	23.0	21.9	21.9	23.1	23.4	20.9	
Bondurant-Farrar	22.0	18.0	20.5	20.5	17.7	19.0	19.7	
Boone	* 16.8	18.7	19.2	19.2	19.9	20.3	19.6	
Boyden-Hull	16.7	17.0	21.7	21.7	18.3	19.5	15.5	
Boyer Valley	14.7	14.0	19.0	19.0	19.0	16.5	16.5	
Bridgewater-Fontanelle	20.0	21.0	-	-	-	-	-	
Brooklyn-Guernsey-Malcom	13.7	16.3	16.5	16.5	21.5	14.5	17.5	
Burlington	18.7	18.0	20.3	20.3	19.2	20.1	21.1	
C and M	22.0	12.0	15.0	15.0	11.0	13.0	19.0	
Cal	24.0	19.0	20.0	20.0	28.0	21.0	19.0	
Calamus-Wheatland	18.0	20.5	15.3	15.3	17.0	15.7	17.0	
Camanche	22.7	18.3	23.0	23.0	19.3	20.3	21.3	
Cardinal	23.5	20.3	17.0	17.0	21.0	17.0	19.0	
Carlisle	24.3	23.8	18.1	18.1	19.3	17.9	18.0	
Carroll	20.7	19.4	23.1	23.1	18.3	18.6	20.3	
Cedar Falls	20.1	20.6	19.3	19.3	18.7	19.1	20.5	
Cedar Rapids	* 24.3	21.5	21.6	21.6	22.0	22.6	22.4	
Center Point-Urbana	21.5	21.5	18.6	18.6	19.3	18.3	19.9	
Centerville	21.5	18.3	17.8	17.8	14.7	18.5	18.3	
Central	18.5	18.0	17.5	17.5	18.5	17.5	18.8	
Central City	19.0	22.5	15.0	15.0	12.7	16.5	16.0	
Central Clinton	20.5	20.7	20.8	20.8	20.4	20.6	18.8	
Central Decatur	23.5	18.0	16.0	16.0	16.3	16.0	18.5	
Central Lee	23.0	18.0	17.8	17.8	16.5	18.0	20.3	
Central Lyon	14.3	16.3	15.7	15.7	17.7	16.0	17.5	
Chariton	20.0	24.4	20.0	20.0	20.6	18.8	19.0	
Charles City	16.3	18.0	20.4	20.4	21.0	21.2	21.0	
Charter Oak-Ute	13.0	18.0	18.0	18.0	17.0	20.0	24.0	
Cherokee	17.8	19.5	20.0	20.0	16.0	17.5	19.0	

School	Prior Impleme		Initial Year		F	iscal Years	i	
District	FY9		FY00	2006	2007	2008	2009	2010
Clarinda		23.0	22.0	16.3	16.3	19.7	22.3	19.8
Clarion-Goldfield		16.3	16.5	21.3	21.3	22.7	22.3	20.0
Clarke		19.0	20.8	19.6	19.6	18.4	23.8	19.2
Clarksville		27.0	18.0	13.0	13.0	14.0	13.0	14.0
Clay Central-Everly		13.5	18.5	9.0	9.0	12.5	15.0	15.0
Clayton Ridge		19.0	11.8	17.5	17.5	19.0	22.0	24.0
Clear Creek-Amana		17.8	18.3	19.8	19.8	14.4	15.0	18.3
Clear Lake		20.2	16.5	22.4	22.4	18.8	22.0	3.0
Clearfield		9.0	8.0	9.0	9.0	8.0	5.0	21.0
Clinton		24.8	22.3	20.6	20.6	21.4	19.6	19.3
Colfax-Mingo		24.3	21.7	17.7	17.7	19.3	20.3	20.0
College		24.3	20.5	21.8	21.8	17.2	20.6	22.0
Collins-Maxwell		17.0	19.5	23.0	23.0	19.5	16.5	17.5
Colo-Nesco		16.0	17.5	20.5	20.5	14.0	16.5	18.5
Columbus		22.7	19.2	18.8	18.8	16.0	17.0	22.3
Coon Rapids-Bayard		18.0	18.0	15.5	15.5	14.0	14.0	18.5
Corning		20.0	23.5	18.0	18.0	14.5	13.5	19.5
Corwith-Wesley		15.0	15.0	13.0	13.0	15.0	16.0	_
Council Bluffs	*	20.6	19.4	20.7	20.7	20.1	20.9	21.1
Creston		19.0	18.8	22.2	22.2	18.2	20.8	17.0
Dallas Center-Grimes		19.3	19.2	19.4	19.4	18.9	17.3	17.4
Danville		20.5	18.5	14.5	14.5	16.3	20.0	20.0
Davenport	*	17.9	16.8	20.9	20.9	19.9	21.1	21.6
Davis County		18.8	18.8	17.5	17.5	18.2	18.3	18.6
Decorah		20.8	18.4	21.6	21.6	17.6	20.0	20.5
Deep River-Millersburg	*	15.0	10.0	11.0	11.0	8.0	4.0	_
Delwood		-	19.0	10.0	10.0	15.0	17.0	23.0
Denison		19.8	20.8	21.5	21.5	21.3	22.8	23.7
Denver		15.7	20.7	15.7	15.7	17.3	14.8	14.5
Des Moines Independent	*	22.2	20.8	22.1	22.1	21.9	21.5	22.0
Dexfield		16.5	15.5	-	-	-	-	-
Diagonal		6.0	4.0	10.0	10.0	5.0	8.0	8.0

School	Prior to Implementation	Initial Year	Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010
Dike-New Hartford	14.3	13.8	15.0	15.0	18.0	21.0	17.0
Dows	15.0	12.0	10.0	10.0	8.0	13.0	7.0
Dubuque	* 19.5	21.2	20.8	20.8	20.9	20.3	20.6
Dunkerton	16.0	13.5	15.5	15.5	17.0	18.0	20.0
Durant	18.5	19.5	12.5	12.5	13.5	16.3	17.7
Eagle Grove	20.0	18.0	18.3	18.3	17.8	17.0	19.3
Earlham	22.0	20.5	16.0	16.0	15.7	16.7	17.3
East Buchanan	21.0	16.0	24.0	24.0	22.0	22.5	21.0
East Central	18.0	23.0	12.5	12.5	15.0	14.5	11.5
East Greene	14.0	14.0	24.0	24.0	14.0	25.0	15.0
East Marshall	21.7	20.0	15.8	15.8	13.5	20.3	22.0
East Monona	11.0	11.0	-	-	-	-	-
East Union	23.0	17.5	18.5	18.5	17.0	18.5	19.5
Eastern Allamakee	32.0	26.0	13.5	13.5	13.0	20.0	19.5
Eddyville-Blakesburg	15.0	19.3	18.7	18.7	16.5	20.0	17.0
Edgewood-Colesburg	19.3	24.0	17.7	17.7	16.0	15.3	15.3
Eldora-New Providence	17.3	16.7	14.7	14.7	17.0	14.7	17.0
Elk Horn-Kimballton	18.0	22.0	15.0	15.0	22.0	15.0	15.0
Emmetsburg	22.0	17.3	17.3	17.3	13.3	20.0	20.3
English Valleys	17.0	15.5	14.5	14.5	18.0	10.0	18.0
Essex	19.0	26.0	22.0	22.0	27.0	13.0	14.0
Esterville Lincoln	23.4	17.7	19.7	19.7	17.4	17.5	20.2
Exira	21.0	22.0	17.0	17.0	13.0	12.0	13.0
Fairfield	21.9	18.1	20.0	20.0	21.0	21.0	19.2
Farragut	21.0	20.0	21.0	21.0	19.0	15.0	11.0
Forest City	* 20.7	21.0	20.3	20.3	17.3	18.3	21.5
Fort Dodge	22.0	21.4	21.2	21.2	20.1	19.1	20.5
Fort Madison	24.0	19.5	18.9	18.9	20.7	21.0	18.7
Fox Valley	21.0	16.0	-	-	-	-	_
Fredericksburg	12.5	12.5	20.0	20.0	23.0	18.0	20.0
Fremont	14.0	14.0	12.0	12.0	19.0	23.0	15.0

School	Prior to Implementation	Initial Year	Fiscal Years					
District	FY99	FY00	2006	2007	2008	2009	2010	
Fremont-Mills	21.0	17.0	16.0	16.0	16.0	14.0	26.0	
Galva-Holstein	18.0	12.5	16.0	16.0	16.0	14.7	14.0	
Garnavillo	16.0	19.0	-	-	-	-	-	
Garner-Hayfield	15.7	20.7	15.3	15.3	20.3	19.7	20.0	
George Little Rock	21.0	20.0	12.7	12.7	15.3	13.7	12.0	
Gilbert	17.7	19.3	19.3	19.3	17.5	19.6	21.5	
Gilmore City-Bradgate	* 10.0	11.0	7.0	7.0	8.0	9.0	5.0	
Gladbrook-Reinbeck	15.5	20.0	17.7	17.7	16.0	13.5	16.0	
Glenwood	26.2	20.9	19.9	19.9	22.6	21.0	19.4	
Glidden-Ralston	17.0	14.0	14.0	14.0	13.5	25.0	26.0	
GMG	28.0	15.0	18.0	18.0	21.0	14.5	21.0	
Graettinger	11.0	14.5	15.0	15.0	23.0	12.5	24.0	
Grand	9.0	11.0	-	-	-	-	-	
Greene	23.0	16.0	19.0	19.0	17.0	17.0	23.0	
Grinnell-Newburg	20.7	19.3	22.2	22.2	21.7	22.0	20.0	
Griswold	19.7	22.0	21.5	21.5	24.5	23.0	18.5	
Grundy Center	21.5	24.5	20.0	20.0	24.5	25.0	19.3	
Guthrie Center	22.0	21.5	23.5	23.5	13.7	15.7	21.5	
Hamburg	21.0	17.0	16.0	16.0	22.0	21.0	25.0	
Hampton-Dumont	18.4	20.6	17.5	17.5	21.0	17.3	19.8	
Harlan	19.6	18.6	20.0	20.0	17.8	20.3	21.0	
Harmony	18.0	13.5	16.0	16.0	14.5	24.0	26.0	
Harris-Lake Park	19.0	31.0	22.0	22.0	26.0	39.0	30.0	
Hartley-Melvin-Sanborn	15.0	15.7	15.3	15.3	16.0	15.3	18.0	
Highland	20.0	15.7	14.7	14.7	16.7	18.3	21.0	
Hinton	23.0	17.5	20.5	20.5	20.0	15.7	18.3	
H-L-V	18.0	12.5	24.0	24.0	26.0	28.0	24.0	
Howard-Winneshiek	16.2	17.0	16.0	16.0	15.6	12.2	15.6	
Hubbard-Radcliffe	18.0	17.0	17.5	17.5	17.5	21.0	21.0	
Hudson	17.8	16.8	17.7	17.7	21.5	21.0	20.0	
Humboldt	25.8	22.3	16.8	16.8	20.3	19.3	20.5	

School	Prior to Implementation	Initial Year		Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010	
IKM	15.0	12.0	12.5	12.5	12.5	18.0	24.0	
Independence	16.8	17.5	17.9	17.9	16.9	15.7	20.0	
Indianola	20.0	18.6	20.4	20.4	20.9	22.0	18.6	
Interstate 35	18.7	14.7	19.3	19.3	18.0	15.3	19.0	
Iowa City	* 17.5	17.6	19.6	19.6	20.0	19.4	20.1	
Iowa Falls	16.8	16.5	18.0	18.0	16.6	15.5	18.5	
Iowa Valley	17.0	14.3	17.5	17.5	20.5	20.0	23.0	
Janesville Consolidated	26.0	22.0	23.0	23.0	17.0	22.0	22.0	
Jefferson-Scranton	24.0	20.0	20.2	20.2	17.6	21.3	18.8	
Jesup	20.3	17.3	22.0	22.0	16.7	18.0	21.7	
Johnston	23.5	21.2	21.8	21.8	22.3	21.7	22.5	
Keokuk	17.1	17.2	15.9	15.9	17.1	16.9	15.1	
Keota	19.0	22.0	13.5	13.5	14.0	16.0	20.0	
Kingsley-Pierson	13.5	16.0	23.0	23.0	18.5	19.5	13.5	
Knoxville	* 23.4	22.4	20.1	20.1	18.9	16.3	20.8	
Lake Mills	26.0	20.0	28.0	28.0	22.5	18.0	14.5	
Lamoni	18.0	12.5	13.5	13.5	12.0	13.0	15.5	
Laurens-Marathon	19.5	14.5	20.0	20.0	27.0	10.5	19.0	
Lawton-Bronson	20.0	20.3	16.7	16.7	15.5	15.0	17.7	
Le Mars	21.1	20.6	20.7	20.7	18.4	21.6	18.3	
Lenox	13.5	23.0	15.5	15.5	12.0	16.0	18.0	
Lewis Central	* 22.3	20.3	24.9	24.9	18.7	20.7	21.9	
Linn-Mar	23.3	22.4	20.6	20.6	20.9	20.9	20.4	
Lisbon	22.0	15.3	13.0	13.0	15.0	15.8	11.7	
Little Rock	13.0	22.0	-	-	-	-	-	
Logan-Magnolia	16.3	16.3	17.3	17.3	21.5	18.0	22.0	
Lone Tree	22.0	14.5	18.5	18.5	19.0	19.5	22.0	
Lousia-Muscatine	17.0	17.0	16.5	16.5	15.3	15.0	15.8	
Lu Verne	-	-	2.0	-	-	-	20.0	
Lynnville-Sully	20.0	22.0	15.0	15.0	16.5	19.0	13.5	
Madrid	26.5	18.0	20.3	20.3	24.5	15.8	15.3	

School	Prior to Implementation						
District	FY99	FY00	2006	2007	2008	2009	2010
Malvern	23.0	27.0	19.0	19.0	15.5	24.0	22.0
Manning	14.0	15.7	19.5	19.5	19.5	11.7	18.0
Manson Northwest Webster	15.0	14.0	15.3	15.3	13.3	19.0	18.3
Maple Valley	20.0	18.0	15.0	15.0	13.0	15.0	16.0
Maquoketa	18.8	19.2	16.2	16.2	18.6	17.4	16.8
Maquoketa Valley	16.0	19.0	16.0	16.0	15.3	17.3	18.7
Marcus-Meriden-Cleghorn	18.0	17.3	11.0	11.0	12.0	9.3	16.0
Marion Independent	20.2	20.8	24.6	24.6	21.0	23.0	20.8
Marshalltown	24.5	22.9	24.6	24.6	21.8	20.9	23.8
Martensdale-St. Marys	15.0	18.0	19.5	19.5	16.5	22.5	16.0
Mason City	21.7	23.5	21.4	21.4	25.3	22.0	25.3
Mediapolis	22.0	18.5	19.0	19.0	17.0	14.3	15.7
Melcher-Dallas	14.0	10.0	13.5	13.5	12.0	13.5	24.0
Meservey-Thornton	7.0	8.0	-	-	-	-	-
MFL Marmac	16.0	17.8	18.3	18.3	20.7	23.3	19.8
Midland	15.0	15.7	16.3	16.3	15.7	18.0	16.0
Mid-Prairie	17.6	15.6	19.3	19.3	18.4	17.2	20.2
Missouri Valley	21.3	19.0	24.3	24.3	17.0	18.8	17.0
MOC-Floyd Valley	18.8	17.2	17.0	17.0	15.8	14.3	19.3
Montezuma	15.5	21.0	18.0	18.0	17.0	18.5	17.5
Monticello	18.0	18.0	19.0	19.0	21.0	19.5	21.5
Moravia	22.0	22.0	19.0	19.0	13.5	15.5	13.5
Mormon Trail	17.0	23.0	18.0	18.0	18.0	21.0	15.0
Morning Sun	17.0	18.0	19.0	19.0	16.0	18.0	19.0
Moulton-Udell	22.0	20.0	13.0	13.0	11.0	16.0	15.0
Mount Ayr	18.7	22.0	24.0	24.0	18.0	18.0	16.5
Mount Pleasant	22.3	20.4	21.4	21.4	19.9	19.5	17.4
Mount Vernon	16.3	13.8	20.5	20.5	21.5	21.5	21.3
Murray	23.0	22.0	14.0	14.0	24.0	21.0	27.0
Muscatine	19.9	18.5	21.6	21.6	18.4	21.8	20.1
Nashua-Plainfield	19.0	17.7	17.7	17.7	16.3	18.0	16.3

School	Prior to Implementation	Initial Year		F	iscal Years	i			
District	FY99	FY00	2006	2007	2008	2009	2010		
Nevada	* 17.3	18.2	18.5	18.5	19.8	17.2	17.6		
New Hampton	17.5	19.0	17.7	17.7	16.8	17.8	17.7		
New London	16.7	18.5	15.5	15.5	18.0	17.5	20.0		
New Market	9.0	9.0	7.0	7.0	9.0	-	-		
Newell-Fonda	19.0	19.0	16.0	16.0	15.5	22.0	17.5		
Newton	21.4	20.3	18.8	18.8	19.3	17.6	19.4		
Nishna Valley	20.0	24.0	16.0	16.0	17.0	18.0	17.0		
Nodaway Valley	18.0	18.0	22.5	22.5	19.7	19.0	25.0		
Nora Springs-Rock Falls	18.5	16.5	9.5	9.5	17.0	12.0	17.0		
North Cedar	14.5	16.0	17.3	17.3	15.0	15.7	19.0		
North Central	20.0	18.0	17.0	17.0	20.0	15.0	16.0		
North Fayette	22.8	19.0	19.8	19.8	16.5	16.5	15.8		
North Iowa	-	16.0	15.0	15.0	17.5	18.0	16.5		
North Kossuth	13.0	12.5	11.0	11.0	16.0	19.0	23.0		
North Linn	16.7	14.3	18.3	18.3	16.5	13.8	16.5		
North Mahaska	18.0	16.0	17.0	17.0	13.0	17.3	14.0		
North Polk	14.6	17.8	17.4	17.4	20.0	22.4	18.8		
North Scott	21.8	15.6	19.8	19.8	16.8	17.8	19.2		
North Tama County	35.0	17.0	18.5	18.5	16.0	18.5	18.5		
North Winneshiek	-	11.0	11.5	11.5	12.0	19.0	17.0		
Northeast	13.5	21.0	25.5	25.5	18.0	25.5	20.0		
Northeast Hamilton	22.0	15.0	18.0	18.0	17.0	15.0	16.0		
Northwood-Kensett	17.0	19.5	18.5	18.5	13.5	20.0	20.0		
Norwalk	21.6	23.3	19.9	19.9	18.8	15.8	19.9		
Odebolt-Arthur	13.0	21.0	13.0	13.0	21.0	15.0	20.0		
Oelwein	23.3	20.2	18.8	18.8	17.5	18.3	20.0		
Ogden	17.7	15.3	15.3	15.3	15.7	19.3	16.7		
Okoboji	23.7	19.0	19.3	19.3	22.0	21.3	23.0		
Olin Consolidated	* 21.0	13.0	14.0	14.0	13.0	15.0	17.0		
Orient-Macksburg	19.0	10.5	6.0	6.0	16.0	15.0	11.0		
Osage	18.5	15.6	16.0	16.0	16.0	15.0	18.0		

School	Prior to Implementation	Initial Year	Fiscal Years					
District	FY99	FY00	2006	2007	2008	2009	2010	
Oskaloosa	23.6	22.8	24.8	24.8	24.3	26.3	22.6	
Ottumwa	19.8	19.4	20.6	20.6	19.3	19.4	20.1	
Panorama	24.0	14.7	17.3	17.3	18.0	18.3	19.7	
Parkersburg	15.0	19.5	-	-	-	-	-	
Paton-Churdan	14.0	14.0	16.0	16.0	14.0	10.0	11.0	
PCM	23.0	19.8	16.3	16.3	21.3	17.2	14.8	
Pekin	20.3	20.0	21.0	21.0	18.3	21.0	24.5	
Pella	22.1	21.9	19.4	19.4	21.1	24.1	21.5	
Perry	21.2	18.8	21.0	21.0	19.1	17.1	19.6	
Pleasant Valley	19.0	17.3	20.8	20.8	20.8	19.1	20.2	
Pleasantville	-	24.5	20.3	20.3	25.0	25.5	23.5	
Pocahontas Area	12.3	11.7	15.7	15.7	16.0	15.3	12.7	
Pomeroy-Palmer	13.0	15.0	6.0	6.0	14.0	9.0	16.0	
Postville	* 20.3	16.3	20.0	20.0	14.3	12.3	13.3	
Prairie Valley	20.0	20.7	23.5	23.5	14.7	17.5	25.5	
Prescott	10.0	12.0	9.0	9.0	2.0	3.0	8.0	
Preston	14.0	11.0	13.5	13.5	12.5	10.0	12.0	
Red Oak	20.6	19.4	19.8	19.8	19.6	20.8	18.2	
Remsen-Union	17.0	13.0	19.0	19.0	18.0	23.0	22.0	
Riceville	16.0	14.0	14.0	14.0	17.0	14.0	12.0	
River Valley	18.5	21.5	19.0	19.0	20.0	15.0	13.0	
Riverside	19.0	17.0	17.5	17.5	19.0	22.5	19.5	
Rock Valley	23.0	17.0	15.7	15.7	15.7	16.3	18.7	
Rockwell City-Lytton	11.8	15.5	18.0	18.0	15.3	17.0	14.0	
Rockwell-Swaledale	20.5	14.5	20.0	20.0	11.0	11.5	11.0	
Roland-Story	18.0	19.0	17.5	17.5	18.4	20.5	19.3	
Rudd-Rockford-Marble Rock	15.0	12.7	20.0	20.0	20.0	16.0	15.0	
Russell	11.0	16.0	-	-	11.0	-	-	
Ruthven-Ayrshire	25.0	18.0	16.0	16.0	20.0	16.0	19.0	
Sac	14.5	18.5	16.0	16.0	21.0	18.5	16.5	
Saydel	* 19.7	14.8	21.5	21.5	22.0	19.0	24.8	

School	Prior to Implementation	Initial Year		170	iscal Years		
District	FY99	FY00	2006	2007	2008	2009	2010
Schaller-Crestland	14.5	17.0	20.5	20.5	14.0	21.0	25.5
Schleswig	14.0	19.0	10.0	10.0	22.0	24.0	17.0
Sentral	-	15.0	12.0	12.0	8.0	6.0	15.0
Sergeant Bluff-Luton	18.0	19.6	20.3	20.3	18.7	19.2	19.8
Seymour	20.0	20.0	21.0	21.0	17.0	17.0	17.0
Sheffield-Chapin	21.0	13.0	19.0	19.0	14.5	14.5	11.0
Sheldon	19.8	15.0	17.3	17.3	19.5	18.8	18.8
Shenandoah	19.3	20.0	16.2	16.2	16.4	15.7	17.4
Sibley-Ocheyedan	21.3	19.3	21.0	21.0	17.7	17.3	16.7
Sidney	12.0	15.5	18.0	18.0	15.0	22.0	20.0
Sigourney	16.3	20.0	20.5	20.5	17.3	25.0	23.5
Sioux Center	16.3	17.0	16.6	16.6	16.3	16.6	16.7
Sioux Central	14.0	17.5	17.0	17.0	13.5	19.0	13.0
Sioux City	* 19.7	18.1	18.6	18.6	18.2	19.4	20.5
Solon	21.0	17.0	17.2	17.2	18.6	19.3	18.2
South Clay	11.0	12.0	4.0	4.0	9.0	6.0	7.0
South Hamilton	21.0	15.7	18.3	18.3	18.3	16.7	15.0
South O'Brien	17.7	12.6	17.3	17.3	15.0	16.7	16.7
South Page	12.0	13.0	18.0	18.0	5.0	13.0	15.0
South Tama County	19.2	16.5	18.8	18.8	18.8	22.6	21.8
South Winneshiek	15.0	17.5	13.0	13.0	14.0	13.7	16.3
Southeast Polk	21.1	24.1	21.1	21.1	21.4	19.9	20.0
Southeast Warren	-	19.5	21.0	21.0	19.5	20.5	13.5
Southeast Webster-Grand	15.5	18.0	14.3	14.3	13.7	18.0	20.0
Southern Cal	14.3	20.5	15.5	15.5	11.0	13.5	16.0
Spencer	18.0	19.6	22.5	22.5	22.8	20.2	21.5
Spirit Lake	20.3	22.5	18.4	18.4	20.0	19.8	17.8
Springville	17.5	18.5	15.5	15.5	14.0	15.5	18.5
St. Ansgar	18.0	24.5	15.0	15.0	15.0	17.0	20.5
Stanton	21.0	21.0	20.0	20.0	18.0	18.0	26.0
Starmont	* 23.7	18.0	16.8	16.8	14.0	14.0	19.3

School	Prior to Implementation	Initial Year		T.	iscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010		
Storm Lake	22.4	19.0	17.4	17.4	20.3	21.7	18.8		
Stratford	17.0	12.0	10.0	10.0	19.0	18.0	14.0		
Stuart-Menlo	18.5	18.5	20.3	20.3	15.8	19.3			
Sumner	28.5	24.0	14.5	14.5	25.0	18.0	18.5		
Terril	14.0	14.0	7.0	7.0	12.0	16.0	15.5		
Tipton	21.0	17.0	17.5	17.5	19.7	20.0	18.0		
Titonka Consolidated	17.0	19.0	12.0	12.0	7.0	9.0	9.0		
Treynor	17.5	13.5	19.0	19.0	18.0	20.0	19.7		
Tri-Center	14.3	19.3	17.0	17.0	21.7	19.7	16.7		
Tri-County	12.5	19.0	15.0	15.0	16.0	15.0	12.0		
Tripoli	21.0	16.5	16.5	16.5	19.0	16.0	14.0		
Turkey Valley	18.0	25.0	13.5	13.5	13.0	16.0	12.0		
Twin Cedars	18.0	22.0	24.0	24.0	20.0	16.0	21.0		
Twin Rivers	15.0	12.0	12.0	12.0	6.0	10.0	11.0		
Underwood	19.5	16.3	16.3	16.3	21.7	18.3	20.7		
Union	15.4	19.6	16.0	16.0	18.4	16.6	17.8		
United	16.0	15.5	18.0	18.0	22.0	17.0	11.5		
Urbandale	* 15.7	26.1	16.1	16.1	18.8	20.1	21.3		
Valley	-	19.5	14.7	14.7	18.5	19.0	13.5		
Van Buren	18.5	23.0	16.3	16.3	15.3	17.0	15.0		
Van Meter	15.7	17.0	18.3	18.3	16.0	19.0	18.5		
Ventura	15.5	20.0	14.5	14.5	10.0	19.0	14.0		
Villisca	16.0	13.5	16.0	16.0	12.5	15.0	21.0		
Vinton-Shellsburg	18.6	16.5	16.1	16.1	16.1	17.8	18.7		
WACO	17.0	14.5	17.5	17.5	15.5	19.0	16.5		
Wall Lake View Auburn	21.0	16.3	15.0	15.0	15.5	17.5	15.5		
Walnut	14.0	20.0	16.0	16.0	16.0	15.0	17.0		
Wapello	18.7	23.3	19.3	19.3	17.0	16.0	16.5		
Wapsie Valley	12.3	15.7	16.0	16.0	16.7	12.0	14.3		
Washington	21.5	20.6	20.3	20.3	20.3	20.2	20.8		
Waterloo	* 23.7	19.9	21.6	21.6	18.5	20.9	21.4		

#### Average Kindergarten Class Size For Selected Fiscal Years

School	Prior to Implementation	Initial Year		Ti di	iscal Years		
District	FY99	FY00	2006	2007	2008	2009	2010
Waukee	-	22.0	21.7	21.7	22.8	23.7	24.4
Waverly-Shell Rock	* 19.0	18.7	21.3	21.3	21.8	22.2	20.7
Wayne	16.0	14.7	13.8	13.8	12.5	12.8	14.3
Webster City	18.3	22.0	20.6	20.6	20.4	22.2	21.0
West Bend-Mallard	22.0	21.7	16.0	16.0	14.0	14.5	17.0
West Branch	-	17.0	17.3	17.3	21.0	18.0	17.0
West Burlington Ind	21.0	20.3	16.3	16.3	17.3	18.0	18.3
West Central	9.5	15.7	17.0	17.0	21.0	13.0	21.0
West Central Valley	17.5	18.5	20.3	20.3	15.8	19.3	14.5
West Delaware County	21.7	20.7	17.9	17.9	17.4	16.6	20.6
West Des Moines	20.0	16.0	23.1	23.1	22.5	23.1	23.9
West Hancock	15.0	17.3	16.5	16.5	17.5	19.3	19.0
West Harrison	16.0	14.0	15.5	15.5	25.0	15.0	24.0
West Liberty	18.5	18.8	20.8	20.8	20.4	18.2	20.4
West Lyon	20.3	21.0	15.8	15.8	16.5	20.0	18.3
West Marshall	21.3	21.0	22.7	22.7	18.8	17.8	18.3
West Monona	16.7	19.3	17.3	17.3	19.5	15.7	20.0
West Sioux	20.7	22.0	18.0	18.0	19.0	21.3	16.0
Western Dubuque	* 20.0	18.0	18.2	18.2	18.0	19.4	18.4
Westwood	22.5	26.5	16.5	16.5	19.0	15.0	20.5
Whiting	19.0	10.0	19.0	19.0	19.0	25.0	20.0
Williamsburg	15.8	19.0	18.5	18.5	15.6	17.8	18.8
Wilton	22.7	22.0	18.0	18.0	19.0	18.0	18.7
Winfield-Mt. Union	16.0	13.5	15.5	15.5	13.0	13.0	10.0
Winterset	24.2	21.6	20.2	20.2	21.7	18.0	22.5
Woden-Crystal Lake	-	18.0	10.0	10.0	8.0	-	-
Woodbine	17.0	22.0	17.5	17.5	16.5	19.0	17.0
Woodbury Central	24.5	20.0	23.7	23.7	17.7	21.0	23.0
Woodward-Granger	18.5	19.0	19.7	19.7	16.0	15.5	16.8
Average	18.1	18.0	17.1	17.1	17.0	17.2	17.6

<sup>\* -</sup> School districts selected for review.

Note: The Department's reports did not include class size information for all years for all Districts. Also, new Districts were added as existing Districts consolidated.

School	Prior to Implementation	Initial Year		T.	iscal Years		
District	FY99	FY00	2006	2007	2008	2009	2010
Adair-Casey	16.5	12.0	17.0	17.0	23.0	23.0	19.0
Adel-Desoto-Minburn	19.0	19.2	15.8	15.8	17.0	17.8	18.6
AGWSR	19.5	19.5	14.3	14.3	13.7	13.5	16.0
A-H-S-T	16.0	15.7	15.7	15.7	16.0	18.0	17.5
Akron Westfield	-	21.0	16.7	16.7	18.0	18.5	21.0
Albert City-Truesdale	* 15.0	22.0	12.0	12.0	14.0	9.0	19.0
Albia	21.0	19.8	20.3	20.3	20.3	19.0	22.5
Alburnett	16.5	23.0	18.0	18.0	18.0	21.5	21.0
Alden	20.0	13.0	14.0	14.0	19.0	11.5	11.0
Algona	20.3	23.3	18.0	18.0	19.5	22.3	21.5
Allamakee	21.8	17.0	17.6	17.6	15.8	15.0	18.8
Allison-Bristow	17.0	20.0	10.0	10.0	19.0	16.0	19.0
Alta	21.0	19.0	17.5	17.5	17.5	22.5	16.0
Ames	19.2	20.9	21.3	21.3	22.0	22.4	21.4
Anamosa	18.0	19.3	17.8	17.8	22.0	22.5	20.0
Andrew	24.0	20.0	21.0	21.0	23.0	23.0	19.0
Anita	15.0	13.5	14.0	14.0	11.0	17.0	20.0
Ankeny	24.2	25.6	20.9	20.9	22.4	20.2	22.4
Anthon-Oto	25.0	22.0	18.0	18.0	9.0	13.0	14.0
Aplington-Parkersburg	* 23.0	23.0	19.7	19.7	20.3	21.0	18.3
Armstrong-Ringsted	18.5	22.0	11.5	11.5	12.0	13.5	11.5
AR-WE-VA	13.5	14.0	24.0	24.0	22.0	11.0	23.0
Atlantic	19.3	18.2	19.2	19.2	20.2	19.4	22.4
Audubon	18.7	16.7	17.0	17.0	17.0	20.5	20.5
Aurelia	11.5	15.0	21.0	21.0	21.0	21.0	20.0
Ballard	23.5	18.8	22.0	22.0	19.7	23.2	21.0
Battle Creek-Ida Grove	12.5	13.0	18.0	18.0	16.3	16.0	18.0
Baxter	23.0	24.0	15.5	15.5	13.5	14.5	16.0
BCLUW	19.3	21.0	15.3	15.3	20.0	19.5	18.5
Bedford	24.0	21.0	19.0	19.0	15.0	17.5	18.0
Belle Plaine	19.0	13.3	18.5	18.5	16.5	19.5	18.5
Bellevue	25.0	22.5	17.0	17.0	19.5	17.0	16.0

School	Prior to Implementation	Initial n Year	Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010		
Belmond-Klemme	25.5	23.0	17.3	17.3	17.0	21.0	18.0		
Bennett	* 16.0	13.0	15.0	15.0	15.0	14.0	10.0		
Benton	20.7	19.0	18.0	18.0	18.7	18.0	17.9		
Bettendorf	23.4	24.0	23.2	23.2	23.5	24.1	23.7		
Bondurant-Farrar	20.8	22.0	17.8	17.8	17.6	19.0	21.4		
Boone	* 20.4	17.0	20.1	20.1	20.0	18.1	19.7		
Boyden-Hull	20.5	17.7	17.0	17.0	14.0	18.3	19.0		
Boyer Valley	15.0	21.0	16.5	16.5	19.5	14.5	17.0		
Bridgewater-Fontanelle	23.0	18.0	-	-	-	-	-		
Brooklyn-Guernsey-Malcom	17.3	14.3	16.5	16.5	16.5	21.0	13.5		
Burlington	17.1	18.6	17.9	17.9	19.9	19.4	20.9		
C and M	18.0	19.0	10.0	10.0	13.0	12.0	13.0		
Cal	20.0	19.0	19.0	19.0	20.0	18.0	20.0		
Calamus-Wheatland	15.0	19.5	20.0	20.0	18.0	17.5	19.5		
Camanche	15.5	16.5	17.8	17.8	21.8	20.8	20.8		
Cardinal	23.0	24.0	22.0	22.0	14.5	18.5	18.0		
Carlisle	16.5	20.6	20.2	20.2	21.5	20.0	20.2		
Carroll	20.7	19.7	18.4	18.4	21.4	21.2	18.7		
Cedar Falls	21.3	20.7	20.1	20.1	21.1	20.7	20.4		
Cedar Rapids	* 24.4	22.3	22.6	22.6	21.7	22.2	21.9		
Center Point-Urbana	17.0	21.8	20.0	20.0	22.6	20.7	20.0		
Centerville	21.0	20.2	18.0	18.0	17.2	18.7	17.5		
Central	18.3	19.0	15.5	15.5	19.0	16.0	18.0		
Central City	20.0	18.0	18.5	18.5	15.0	14.5	15.0		
Central Clinton	19.4	20.6	21.0	21.0	19.8	20.0	18.4		
Central Decatur	22.0	24.0	17.7	17.7	15.3	19.0	23.5		
Central Lee	21.0	21.3	15.0	15.0	16.8	22.0	18.7		
Central Lyon	21.3	23.0	15.0	15.0	16.3	17.0	16.7		
Chariton	25.0	19.8	21.0	21.0	20.6	22.4	17.4		
Charles City	19.3	16.2	19.8	19.8	19.4	21.2	21.0		
Charter Oak-Ute	13.5	15.0	14.0	14.0	19.0	22.0	25.0		
Cherokee	18.0	16.6	15.3	15.3	21.5	18.0	18.5		

School		Prior to ementation	Initial Year		T.	iscal Years		
District		FY99	FY00	2006	2007	2008	2009	2010
Clarinda		20.0	15.3	20.0	20.0	18.0	18.3	22.3
Clarion-Goldfield		16.5	16.0	23.0	23.0	22.3	18.0	21.3
Clarke		21.4	20.2	20.8	20.8	19.4	23.8	18.7
Clarksville		14.0	13.0	11.0	11.0	12.0	13.0	12.5
Clay Central-Everly		19.0	14.0	14.5	14.5	20.0	17.0	13.0
Clayton Ridge		15.5	15.8	14.7	14.7	18.5	18.5	21.5
Clear Creek-Amana		17.3	17.3	17.3	17.3	19.8	16.6	20.3
Clear Lake		16.8	19.3	16.6	16.6	18.2	23.6	19.6
Clearfield		6.0	10.0	5.0	5.0	7.0	5.0	3.0
Clinton		23.7	22.6	21.4	21.4	20.2	19.1	21.1
Colfax-Mingo		21.0	23.7	21.0	21.0	17.7	19.8	18.0
College		23.6	21.4	20.9	20.9	19.8	19.9	22.1
Collins-Maxwell		14.5	15.7	16.5	16.5	21.0	20.0	15.5
Colo-Nesco		21.5	16.5	17.0	17.0	17.5	18.5	17.0
Columbus		15.3	20.5	17.3	17.3	16.3	18.0	16.3
Coon Rapids-Bayard		16.5	17.0	20.0	20.0	15.0	22.0	28.0
Corning		20.5	20.0	14.0	14.0	19.0	15.0	15.5
Corwith-Wesley		18.0	17.0	5.0	5.0	15.0	7.0	-
Council Bluffs	*	21.5	22.0	21.6	21.6	20.9	21.1	20.4
Creston		21.6	17.8	19.2	19.2	20.0	20.8	20.0
Dallas Center-Grimes		19.7	19.5	19.5	19.5	19.0	18.8	20.5
Danville		25.0	18.0	20.5	20.5	14.0	22.5	20.0
Davenport	*	17.2	17.6	19.8	19.8	20.3	20.0	20.2
Davis County		21.5	22.3	19.8	19.8	17.8	18.5	17.8
Decorah		21.0	21.2	20.8	20.8	20.6	19.0	20.4
Deep River-Millersburg	*	13.0	16.0	11.0	11.0	10.0	5.0	-
Delwood		-	29.0	20.0	20.0	16.0	16.0	18.0
Denison		21.0	19.2	20.0	20.0	19.3	21.7	21.5
Denver		18.3	15.3	17.0	17.0	21.0	17.7	20.7
Des Moines Independent	*	22.8	22.8	22.6	22.6	23.0	22.0	21.9
Dexfield		16.0	14.0	-	-	-	-	-
Diagonal		9.0	5.0	9.0	9.0	11.0	7.0	8.0

School	Prior to Implementation	Initial Year		Fiscal Years					
District	FY99	FY00	2006	2007	2008	2009	2010		
Dike-New Hartford	17.3	14.3	20.0	20.0	17.3	15.3	21.0		
Dows	15.0	14.0	12.0	12.0	11.0	9.0	10.0		
Dubuque	* 22.7	21.1	19.9	19.9	21.6	20.0	20.9		
Dunkerton	17.0	17.5	20.0	20.0	16.0	19.0	17.0		
Durant	17.5	16.5	16.5	16.5	13.5	15.7	17.3		
Eagle Grove	20.0	22.3	19.0	19.0	17.0	18.3	16.3		
Earlham	19.0	23.5	17.0	17.0	16.7	17.3	15.7		
East Buchanan	17.0	18.5	16.5	16.5	25.0	20.5	22.5		
East Central	16.0	17.5	13.0	13.0	12.0	12.0	15.0		
East Greene	17.0	14.5	15.5	15.5	21.0	26.0	28.0		
East Marshall	19.3	23.0	18.0	18.0	14.8	17.0	20.3		
East Monona	18.0	11.0	-	-	-	-	-		
East Union	21.5	22.5	19.5	19.5	18.5	15.0	19.0		
Eastern Allamakee	17.0	14.5	19.0	19.0	13.5	18.0	21.0		
Eddyville-Blakesburg	20.3	17.0	15.0	15.0	16.7	18.3	17.3		
Edgewood-Colesburg	20.0	17.0	12.7	12.7	14.7	12.7	13.7		
Eldora-New Providence	20.5	17.3	-	-	21.5	18.0	15.7		
Elk Horn-Kimballton	23.0	20.0	24.0	24.0	15.0	18.0	14.0		
Emmetsburg	15.7	15.7	17.3	17.3	16.0	19.7	19.3		
English Valleys	15.0	16.5	16.0	16.0	14.0	13.5	10.0		
Essex	17.0	18.0	24.0	24.0	23.0	11.0	14.0		
Esterville Lincoln	22.6	21.2	15.2	15.2	18.0	19.0	19.4		
Exira	24.0	15.0	20.0	20.0	18.0	15.0	9.0		
Fairfield	22.6	17.7	20.6	20.6	20.5	21.2	21.0		
Farragut	17.0	19.0	17.0	17.0	15.0	13.0	13.0		
Forest City	* 20.7	21.7	19.3	19.3	19.0	21.0	18.0		
Fort Dodge	23.6	19.5	19.6	19.6	20.6	21.0	19.8		
Fort Madison	22.1	22.4	19.7	19.7	20.0	18.9	19.7		
Fox Valley	16.0	18.0	-	-	-	-	-		
Fredericksburg	25.0	13.0	24.0	24.0	20.0	18.0	18.0		
Fremont	8.0	16.0	16.0	16.0	17.0	15.0	20.0		

School	Prior to Implementation	Initial Year		r	iscal Years		
District	FY99	FY00	2006	2007	2008	2009	2010
Fremont-Mills	14.0	22.0	13.0	13.0	15.5	20.0	12.5
Galva-Holstein	17.0	18.0	14.5	14.5	15.5	15.0	17.0
Garnavillo	16.0	15.0	_	_	_	-	-
Garner-Hayfield	18.3	16.7	19.0	19.0	17.0	18.3	17.7
George Little Rock	21.0	23.0	17.5	17.5	14.0	14.0	17.0
Gilbert	19.5	18.0	18.3	18.3	18.8	20.3	20.8
Gilmore City-Bradgate	* 12.0	9.0	8.0	8.0	6.0	8.0	13.0
Gladbrook-Reinbeck	18.7	14.8	17.5	17.5	16.0	13.3	11.7
Glenwood	23.2	22.3	22.3	22.3	19.0	22.9	20.1
Glidden-Ralston	11.0	14.5	27.0	27.0	18.0	14.0	24.0
GMG	15.5	15.0	15.0	15.0	14.0	17.0	12.5
Graettinger	18.0	8.0	17.0	17.0	14.0	13.0	23.0
Grand	15.0	10.0	-	-	-	-	-
Greene	14.0	10.0	20.0	20.0	19.0	21.0	18.0
Grinnell-Newburg	19.0	15.9	18.2	18.2	16.1	16.6	21.3
Griswold	-	-	22.0	22.0	19.0	19.0	19.5
Grundy Center	23.0	20.5	22.0	22.0	21.0	17.7	17.7
Guthrie Center	24.5	21.5	18.5	18.5	21.5	18.5	20.0
Hamburg	15.0	21.0	12.5	12.5	13.0	18.0	22.0
Hampton-Dumont	20.5	18.0	21.3	21.3	18.8	18.3	17.5
Harlan	18.8	21.6	21.4	21.4	20.2	19.6	19.3
Harmony	16.0	17.0	18.0	18.0	14.5	14.5	20.0
Harris-Lake Park	23.0	24.0	27.0	27.0	19.0	25.0	16.0
Hartley-Melvin-Sanborn	17.3	14.3	18.0	18.0	17.0	14.3	16.7
Highland	22.0	21.5	14.3	14.3	15.3	20.0	18.0
Hinton	16.0	24.0	15.0	15.0	16.3	14.7	16.0
H-L-V	22.0	17.0	23.0	23.0	23.0	13.5	15.0
Howard-Winneshiek	16.2	16.6	16.8	16.8	15.2	16.8	16.0
Hubbard-Radcliffe	17.0	15.5	12.0	12.0	14.0	19.0	21.0
Hudson	20.5	21.3	21.0	21.0	16.0	21.5	19.3
Humboldt	20.0	25.8	17.4	17.4	18.3	20.3	18.3

School	Prior to Implementation	Initial Year		F			
District	FY99	FY00	2006	2007	2008	2009	2010
IKM	14.5	11.0	11.5	11.5	13.0	21.0	19.0
Independence	19.8	14.8	15.0	15.0	16.7	16.8	18.6
Indianola	21.3	19.2	20.8	20.8	22.2	20.0	19.4
Interstate 35	17.7	20.0	24.0	24.0	19.3	14.5	12.7
Iowa City	* 18.3	20.0	19.5	19.5	20.3	18.7	19.9
Iowa Falls	21.5	17.5	17.2	17.2	18.2	16.4	19.3
Iowa Valley	18.7	16.3	18.5	18.5	18.0	26.5	18.0
Janesville Consolidated	18.0	20.0	12.0	12.0	24.0	18.0	17.0
Jefferson-Scranton	18.8	21.4	19.0	19.0	22.0	19.8	19.8
Jesup	17.3	17.0	15.3	15.3	17.0	21.0	17.3
Johnston	23.4	20.5	22.9	22.9	22.5	21.8	22.3
Keokuk	23.3	20.4	16.7	16.7	18.6	18.5	18.7
Keota	16.0	19.0	17.0	17.0	12.5	14.0	14.5
Kingsley-Pierson	19.5	13.5	24.0	24.0	22.5	23.0	17.0
Knoxville	* 21.9	22.9	18.1	18.1	22.3	19.1	19.7
Lake Mills	15.0	18.7	19.0	19.0	17.0	19.7	19.7
Lamoni	13.0	19.0	16.0	16.0	14.0	25.0	15.0
Laurens-Marathon	20.5	19.5	13.0	13.0	12.0	15.0	18.0
Lawton-Bronson	25.0	22.5	17.0	17.0	18.0	18.0	17.5
Le Mars	21.0	23.3	18.1	18.1	20.4	20.6	20.5
Lenox	15.5	14.5	14.0	14.0	13.5	13.0	16.0
Lewis Central	* 20.1	20.9	23.5	23.5	21.3	22.9	23.1
Linn-Mar	23.2	21.8	22.2	22.2	21.6	21.1	21.9
Lisbon	19.0	18.0	15.0	15.0	16.0	20.5	18.3
Little Rock	9.0	11.0	-	-	-	-	-
Logan-Magnolia	18.5	16.0	19.0	19.0	18.3	15.0	22.0
Lone Tree	21.5	23.0	18.5	18.5	17.5	16.5	19.0
Lousia-Muscatine	19.3	17.5	17.7	17.7	15.3	18.0	18.3
Lu Verne	-	10.0	5.0	-	-	-	12.0
Lynnville-Sully	17.5	20.0	18.0	18.0	16.0	12.0	19.0
Madrid	16.0	19.0	16.7	16.7	19.0	17.3	16.8

School	Prior to Implementation	Initial Year		Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010			
Malvern	22.0	29.0	14.0	14.0	23.0	20.0	20.0			
Manning	18.5	14.5	22.5	22.5	28.0	25.0	13.5			
Manson Northwest Webster	21.3	16.0	16.5	16.5	21.0	18.5	23.0			
Maple Valley	21.0	17.0	15.0	15.0	19.0	18.0	19.0			
Maquoketa	24.2	19.0	19.2	19.2	18.0	18.4	16.8			
Maquoketa Valley	22.0	16.0	16.7	16.7	15.0	14.7	18.0			
Marcus-Meriden-Cleghorn	16.0	16.5	12.5	12.5	11.0	11.5	26.0			
Marion Independent	23.0	18.1	22.1	22.1	23.6	18.3	21.3			
Marshalltown	22.5	24.2	22.4	22.4	22.2	20.5	20.9			
Martensdale-St. Marys	17.0	13.5	16.0	16.0	20.0	17.0	21.0			
Mason City	20.3	18.8	21.7	21.7	22.3	21.1	22.0			
Mediapolis	18.0	19.7	17.7	17.7	19.3	16.7	14.7			
Melcher-Dallas	18.0	16.0	15.5	15.5	22.0	17.0	13.5			
Meservey-Thornton	13.0	7.0	-	-	-	-	-			
MFL Marmac	18.0	18.5	19.3	19.3	20.0	19.0	21.0			
Midland	16.0	15.3	13.0	13.0	18.0	16.5	14.5			
Mid-Prairie	17.8	20.0	16.8	16.8	15.8	18.2	17.4			
Missouri Valley	23.3	19.7	15.7	15.7	18.5	17.0	18.8			
MOC-Floyd Valley	17.0	15.2	17.8	17.8	17.4	14.7	14.5			
Montezuma	23.0	14.0	23.0	23.0	17.0	21.0	19.0			
Monticello	17.3	18.0	17.5	17.5	21.0	18.5	21.0			
Moravia	16.0	11.0	14.5	14.5	19.0	11.5	18.0			
Mormon Trail	13.5	18.0	18.0	18.0	15.0	13.0	21.0			
Morning Sun	19.0	17.0	15.0	15.0	19.0	14.0	18.0			
Moulton-Udell	23.0	21.0	24.0	24.0	14.0	12.0	17.0			
Mount Ayr	18.5	19.3	13.7	13.7	15.0	16.0	18.0			
Mount Pleasant	20.9	19.0	21.6	21.6	20.9	18.4	19.4			
Mount Vernon	21.8	17.8	21.5	21.5	17.8	19.0	17.8			
Murray	23.0	12.5	20.0	20.0	15.5	21.0	26.0			
Muscatine	19.7	20.0	21.2	21.2	20.3	21.7	20.3			
Nashua-Plainfield	17.7	19.0	15.0	15.0	18.3	16.0	15.7			

School	Prior to Implementation	Initial Year		Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010	
Nevada	* 19.0	22.0	20.3	20.3	19.3	20.7	18.3	
New Hampton	20.8	17.0	20.3	20.3	18.0	19.7	17.0	
New London	19.0	17.3	17.5	17.5	17.0	15.7	19.0	
New Market	15.0	11.0	7.0	7.0	5.0	_	-	
Newell-Fonda	14.5	15.0	14.0	14.0	18.0	22.0	22.0	
Newton	22.5	23.3	22.2	22.2	21.0	22.7	19.5	
Nishna Valley	24.0	19.0	13.0	13.0	15.0	27.0	18.0	
Nodaway Valley	23.5	16.5	22.0	22.0	22.5	16.7	19.0	
Nora Springs-Rock Falls	19.0	20.0	16.5	16.5	20.0	16.5	11.0	
North Cedar	20.5	16.0	16.3	16.3	13.3	14.0	21.0	
North Central	21.5	21.0	14.0	14.0	19.5	10.5	16.5	
North Fayette	21.0	21.2	20.0	20.0	20.7	19.7	17.0	
North Iowa	-	19.5	17.5	17.5	14.5	19.5	16.0	
North Kossuth	13.0	16.0	13.0	13.0	19.0	15.0	18.0	
North Linn	17.3	19.0	22.5	22.5	19.0	18.3	15.3	
North Mahaska	20.5	14.0	25.5	25.5	23.0	19.5	16.5	
North Polk	19.3	17.0	17.3	17.3	18.4	20.5	22.6	
North Scott	21.6	18.9	18.2	18.2	19.3	18.7	17.9	
North Tama County	21.5	19.0	19.5	19.5	18.5	19.5	19.0	
North Winneshiek	-	19.0	10.5	10.5	12.0	19.0	15.0	
Northeast	18.8	17.5	19.3	19.3	15.7	21.0	21.0	
Northeast Hamilton	23.0	18.0	19.0	19.0	20.0	17.0	15.0	
Northwood-Kensett	21.0	18.5	15.5	15.5	18.5	14.5	20.0	
Norwalk	20.8	20.0	21.3	21.3	20.7	18.2	20.8	
Odebolt-Arthur	13.0	12.5	18.0	18.0	13.0	15.0	14.5	
Oelwein	19.3	18.4	19.2	19.2	17.0	15.6	18.2	
Ogden	16.7	18.0	15.7	15.7	15.3	16.3	18.3	
Okoboji	22.3	22.3	17.3	17.3	20.0	18.7	23.7	
Olin Consolidated	* 22.0	23.0	12.0	12.0	12.0	15.0	12.0	
Orient-Macksburg	22.0	21.0	18.0	18.0	9.0	8.0	16.0	
Osage	20.7	18.5	16.5	16.5	16.5	17.5	19.7	

2.1.1	Prior to	Initial		Fiscal Years					
School District	Implementation FY99	Year FY00	2006	2007	2008	2009	2010		
Oskaloosa	21.4	21.7	22.1	22.1	23.0	25.1	22.6		
Ottumwa	20.3	19.5	18.8	18.8	18.3	19.4	19.1		
Panorama	16.0	18.3	17.3	17.3	17.0	18.3	19.7		
Parkersburg	14.0	15.5	-	_	_	_	_		
Paton-Churdan	14.0	13.0	10.0	10.0	18.0	10.0	10.0		
PCM	20.5	22.7	17.5	17.5	22.7	18.8	21.3		
Pekin	23.3	18.7	17.7	17.7	18.7	25.5	19.0		
Pella	21.9	23.0	22.1	22.1	20.3	20.6	23.4		
Perry	17.2	16.0	19.4	19.4	21.9	21.4	20.3		
Pleasant Valley	19.0	18.8	20.3	20.3	21.5	20.9	20.2		
Pleasantville	-	26.5	22.0	22.0	21.7	19.7	25.5		
Pocahontas Area	17.0	12.0	12.0	12.0	17.0	14.0	15.0		
Pomeroy-Palmer	21.0	14.0	18.0	18.0	6.0	11.0	7.0		
Postville	* 19.7	18.5	23.0	23.0	15.7	24.0	18.0		
Prairie Valley	19.0	18.0	26.0	26.0	15.3	21.5	19.0		
Prescott	8.0	10.0	-	-	9.0	6.0	8.0		
Preston	16.0	14.0	13.5	13.5	14.0	15.5	21.0		
Red Oak	21.6	19.4	20.2	20.2	19.0	17.6	21.0		
Remsen-Union	13.0	18.0	14.0	14.0	18.0	15.0	21.0		
Riceville	14.5	17.0	11.5	11.5	12.0	11.0	14.5		
River Valley	19.5	19.5	19.5	19.5	17.0	15.0	19.0		
Riverside	21.0	20.5	17.5	17.5	20.5	25.0	22.5		
Rock Valley	22.0	22.0	20.0	20.0	14.7	14.3	15.7		
Rockwell City-Lytton	14.7	17.5	16.0	16.0	20.0	16.5	19.5		
Rockwell-Swaledale	17.0	19.5	24.0	24.0	19.0	17.0	22.0		
Roland-Story	19.4	18.8	16.3	16.3	18.8	18.5	20.0		
Rudd-Rockford-Marble Rock	16.3	15.0	18.5	18.5	20.0	13.5	15.5		
Russell	15.0	10.0	-	-	7.0	-	-		
Ruthven-Ayrshire	16.0	23.0	24.0	24.0	18.0	12.0	17.0		
Sac	20.5	14.5	15.0	15.0	17.0	11.5	25.0		
Saydel	* 17.1	17.0	23.5	23.5	22.0	25.8	19.3		

School	Prior to Implementation	Initial Year	Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010		
Schaller-Crestland	16.0	17.5	23.0	23.0	29.0	15.0	18.0		
Schleswig	22.0	17.0	12.0	12.0	9.0	17.0	11.5		
Sentral	-	19.0	19.0	19.0	15.0	14.0	-		
Sergeant Bluff-Luton	19.2	19.0	20.8	20.8	20.2	18.5	20.0		
Seymour	13.0	19.0	23.0	23.0	21.0	19.0	17.0		
Sheffield-Chapin	14.0	20.0	14.0	14.0	16.5	12.0	14.0		
Sheldon	20.0	18.5	17.0	17.0	18.8	17.0	17.5		
Shenandoah	21.3	19.3	19.5	19.5	20.8	19.3	19.3		
Sibley-Ocheyedan	21.3	16.5	18.3	18.3	20.7	18.3	17.0		
Sidney	17.0	11.5	15.0	15.0	19.0	19.0	20.0		
Sigourney	18.0	18.0	14.7	14.7	13.3	15.0	14.7		
Sioux Center	20.3	20.0	15.0	15.0	16.2	16.4	14.0		
Sioux Central	18.0	13.0	11.5	11.5	14.5	12.5	18.5		
Sioux City	* 19.6	19.2	18.7	18.7	18.8	19.3	20.5		
Solon	18.0	22.0	19.3	19.3	17.0	21.8	20.8		
South Clay	12.0	16.0	7.0	7.0	6.0	9.0	5.0		
South Hamilton	17.3	21.3	16.0	16.0	21.0	21.0	17.0		
South O'Brien	18.7	15.3	21.5	21.5	20.5	22.5	18.0		
South Page	16.5	12.0	14.0	14.0	16.0	11.0	13.0		
South Tama County	18.8	20.0	19.5	19.5	17.3	21.0	20.2		
South Winneshiek	22.5	17.0	12.0	12.0	15.5	12.5	14.5		
Southeast Polk	20.9	21.9	22.4	22.4	21.3	20.6	20.4		
Southeast Warren	-	21.0	19.0	19.0	20.0	15.5	19.5		
Southeast Webster-Grand	15.5	16.5	19.5	19.5	13.7	17.0	17.0		
Southern Cal	14.7	16.3	13.5	13.5	16.5	16.0	14.5		
Spencer	21.1	18.0	20.2	20.2	21.7	22.0	19.7		
Spirit Lake	24.5	21.3	18.0	18.0	18.0	18.0	18.8		
Springville	16.5	16.5	17.5	17.5	15.0	20.0	17.5		
St. Ansgar	18.3	15.3	16.3	16.3	16.3	19.0	16.5		
Stanton	21.0	24.0	21.0	21.0	15.0	18.0	16.0		
Starmont	* 24.5	20.0	17.3	17.3	19.0	14.7	14.7		

School	Prior to Implementation	Initial Year	Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010		
Storm Lake	24.8	22.0	18.3	18.3	18.3	19.1	21.7		
Stratford	18.0	16.0	15.0	15.0	10.0	11.0	13.0		
Stuart-Menlo	20.0	16.5	15.3	15.3	15.8	15.5	-		
Sumner	26.0	18.7	19.0	19.0	14.5	17.0	17.0		
Terril	16.0	13.0	12.0	12.0	8.0	16.0	15.5		
Tipton	22.0	21.0	22.0	22.0	20.7	20.7	20.3		
Titonka Consolidated	14.0	16.0	9.0	9.0	12.0	12.0	9.0		
Treynor	19.5	23.5	17.3	17.3	20.7	17.3	20.0		
Tri-Center	17.3	16.0	17.7	17.7	17.3	17.7	20.7		
Tri-County	13.5	14.5	22.0	22.0	17.0	16.0	17.0		
Tripoli	23.5	23.0	16.0	16.0	16.5	20.0	16.5		
Turkey Valley	16.5	17.0	12.0	12.0	14.0	14.5	17.0		
Twin Cedars	14.0	20.0	18.5	18.5	12.5	11.5	15.0		
Twin Rivers	11.0	12.0	7.0	7.0	12.0	12.0	11.0		
Underwood	25.0	21.5	19.7	19.7	17.0	16.7	18.3		
Union	20.4	16.4	19.2	19.2	16.0	19.8	16.6		
United	14.0	17.5	13.5	13.5	16.0	15.5	14.5		
Urbandale	* 22.8	15.3	20.0	20.0	19.0	19.2	20.0		
Valley	-	17.5	15.5	15.5	13.3	18.0	18.5		
Van Buren	23.5	19.5	20.5	20.5	16.0	16.3	16.7		
Van Meter	22.5	16.0	15.3	15.3	16.0	16.0	18.5		
Ventura	17.0	16.5	21.0	21.0	13.5	17.0	21.0		
Villisca	16.5	15.0	16.0	16.0	16.0	25.0	15.0		
Vinton-Shellsburg	20.4	19.3	16.8	16.8	17.0	17.1	18.8		
WACO	20.0	19.5	20.5	20.5	16.5	18.5	17.5		
Wall Lake View Auburn	18.5	18.0	18.5	18.5	14.5	20.5	16.0		
Walnut	17.0	16.0	21.0	21.0	13.0	18.0	11.0		
Wapello	18.7	17.7	21.3	21.3	19.0	19.0	16.0		
Wapsie Valley	16.7	12.0	15.7	15.7	17.7	14.3	17.5		
Washington	18.7	21.0	21.2	21.2	21.7	22.0	19.2		
Waterloo	* 23.1	20.2	19.2	19.2	21.9	21.1	21.0		

#### Average 1<sup>st</sup> Grade Class Size For Selected Fiscal Years

School	Prior to Implementation	Initial Year		Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010	
Waukee	-	20.7	21.8	21.8	22.5	22.7	23.8	
Waverly-Shell Rock	* 19.5	16.6	19.7	19.7	19.8	19.2	22.3	
Wayne	15.7	15.7	16.5	16.5	15.0	19.5	14.0	
Webster City	19.5	19.8	20.0	20.0	20.0	21.2	21.0	
West Bend-Mallard	12.0	15.0	9.5	9.5	17.0	17.0	13.5	
West Branch	-	19.3	18.3	18.3	17.0	18.0	18.0	
West Burlington Ind	18.3	23.5	16.0	16.0	17.7	16.0	22.7	
West Central	20.0	19.0	25.0	25.0	18.0	11.0	14.0	
West Central Valley	18.0	16.5	15.0	15.3	15.8	15.5	18.3	
West Delaware County	17.7	18.8	20.4	20.4	17.4	18.0	20.8	
West Des Moines	22.5	23.4	24.1	24.1	24.3	22.3	22.2	
West Hancock	18.0	15.3	27.5	27.5	19.0	19.5	23.5	
West Harrison	17.5	17.0	21.0	21.0	15.0	15.0	15.0	
West Liberty	20.8	19.3	18.6	18.6	19.0	18.0	16.6	
West Lyon	15.7	15.3	16.7	16.7	15.0	18.7	19.3	
West Marshall	22.3	21.0	20.7	20.7	23.7	20.7	17.3	
West Monona	20.7	20.5	15.0	15.0	16.7	17.7	16.0	
West Sioux	17.3	16.3	18.0	18.0	16.3	19.0	19.7	
Western Dubuque	* 22.7	21.3	20.6	20.6	16.9	18.8	19.3	
Westwood	20.7	23.0	19.7	19.7	18.0	21.5	22.0	
Whiting	9.0	17.0	14.0	14.0	17.0	13.0	23.0	
Williamsburg	18.3	17.0	18.0	18.0	18.3	17.7	18.3	
Wilton	20.8	16.5	19.3	19.3	22.5	17.0	21.0	
Winfield-Mt. Union	16.5	14.5	16.0	16.0	15.5	13.5	14.0	
Winterset	22.8	18.8	21.7	21.7	20.7	25.0	17.5	
Woden-Crystal Lake	-	13.0	-	-	10.0	-	-	
Woodbine	18.0	16.5	14.5	14.5	13.0	14.5	15.0	
Woodbury Central	25.0	18.0	13.0	13.0	16.3	16.3	21.5	
Woodward-Granger	17.5	17.0	18.0	18.0	16.7	17.3	20.5	
Average	18.2	18.1	17.1	17.1	17.1	17.1	16.9	

<sup>\* -</sup> School districts selected for review.

<u>Note:</u> The Department's reports did not include class size information for all years for all Districts. Also, new Districts were added as existing Districts consolidated.

School	Prior to Implementation	Initial Year	Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010		
Adair-Casey	17.0	15.0	14.0	14.0	20.0	13.5	24.0		
Adel-Desoto-Minburn	22.6	19.0	17.3	17.3	17.3	19.0	17.5		
AGWSR	22.5	20.5	12.7	12.7	20.5	17.5	14.5		
A-H-S-T	17.7	15.0	25.0	25.0	24.5	19.0	19.5		
Akron Westfield	-	18.3	16.5	16.5	15.7	18.5	20.0		
Albert City-Truesdale	* 24.0	15.0	9.0	9.0	13.0	10.0	11.0		
Albia	20.0	19.4	20.5	20.5	19.8	20.8	20.3		
Alburnett	19.0	18.0	24.5	24.5	19.5	22.5	21.0		
Alden	12.5	20.0	14.0	14.0	14.0	12.0	11.5		
Algona	19.5	20.3	19.3	19.3	22.7	25.3	22.5		
Allamakee	17.3	18.6	16.8	16.8	16.8	15.0	20.7		
Allison-Bristow	14.5	16.5	11.0	11.0	18.0	23.0	15.0		
Alta	21.0	20.0	18.0	18.0	17.5	20.5	21.5		
Ames	19.0	18.8	19.8	19.8	21.2	21.1	20.6		
Anamosa	21.5	18.0	21.3	21.3	18.0	19.3	24.3		
Andrew	16.5	24.0	21.0	21.0	19.0	21.0	24.0		
Anita	22.0	15.0	15.0	15.0	15.0	22.0	17.0		
Ankeny	23.9	24.9	22.1	22.1	22.9	21.3	23.2		
Anthon-Oto	15.5	25.0	14.0	14.0	16.0	14.0	14.0		
Aplington-Parkersburg	* 20.0	21.0	22.0	22.0	20.3	17.0	21.0		
Armstrong-Ringsted	22.0	18.5	14.0	14.0	11.5	12.0	11.5		
AR-WE-VA	15.0	14.5	24.0	24.0	24.0	23.0	12.0		
Atlantic	22.7	24.0	16.4	16.4	19.5	20.8	20.2		
Audubon	21.3	18.0	24.5	24.5	18.5	20.0	20.0		
Aurelia	12.5	13.5	16.0	16.0	23.0	18.0	20.0		
Ballard	21.8	25.3	21.2	21.2	23.6	22.8	19.3		
Battle Creek-Ida Grove	14.5	17.7	17.5	17.5	17.0	20.0	21.0		
Baxter	22.0	25.0	17.0	17.0	15.0	15.5	16.5		
BCLUW	20.0	18.0	15.7	15.7	14.0	15.7	19.0		
Bedford	24.0	25.0	20.0	20.0	19.0	18.5	16.5		
Belle Plaine	21.7	15.0	18.0	18.0	17.5	24.5	20.0		
Bellevue	19.5	26.5	23.0	23.0	17.0	18.0	18.7		

School	Ime	Prior to lementation	Initial Year			iscal Years		
District		FY99	FY00	2006	2007	2008	2009	2010
Belmond-Klemme		20.0	25.0	14.7	14.7	16.8	13.7	23.0
Bennett	*	16.0	20.0	16.0	16.0	15.0	10.0	13.0
Benton		18.2	20.3	17.0	17.0	18.3	17.2	18.2
Bettendorf		24.2	24.1	24.9	24.9	23.8	25.5	24.3
Bondurant-Farrar		21.0	20.5	21.5	21.5	21.8	23.2	24.8
Boone	*	22.0	21.0	20.1	20.1	19.4	19.7	22.8
Boyden-Hull		20.0	20.0	22.5	22.5	24.0	23.5	16.7
Boyer Valley		21.5	17.5	15.0	15.0	16.0	15.5	14.0
Bridgewater-Fontanelle		22.0	22.0	-	-	-	-	-
Brooklyn-Guernsey-Malcom		16.7	19.7	16.7	16.7	16.5	20.5	19.5
Burlington		19.6	18.0	19.0	19.0	19.3	19.2	19.1
C and M		24.0	20.0	13.0	13.0	12.0	13.0	13.0
Cal		22.0	18.0	10.0	10.0	20.0	24.0	21.0
Calamus-Wheatland		19.5	17.0	20.5	20.5	19.0	22.5	16.5
Camanche		20.3	21.0	20.3	20.3	24.7	16.8	19.8
Cardinal		22.0	22.0	20.5	20.5	21.5	22.0	19.5
Carlisle		21.8	19.8	20.9	20.9	20.7	21.3	20.2
Carroll		22.6	19.5	20.5	20.5	20.4	19.4	20.0
Cedar Falls		19.9	20.9	21.4	21.4	22.6	19.8	21.1
Cedar Rapids	*	24.7	23.0	22.5	22.5	22.9	22.9	22.0
Center Point-Urbana		21.0	19.0	19.0	19.0	19.4	21.4	21.3
Centerville		20.5	22.0	16.2	16.2	18.2	15.4	19.4
Central		19.5	18.3	20.0	20.0	15.5	19.0	16.5
Central City		22.0	14.0	14.0	14.0	18.5	16.5	15.0
Central Clinton		20.6	20.2	26.0	26.0	21.8	20.4	21.2
Central Decatur		26.0	20.7	21.5	21.5	15.7	18.0	17.5
Central Lee		23.0	22.0	18.3	18.3	16.5	23.3	23.0
Central Lyon		16.7	21.3	22.5	22.5	21.0	21.0	18.3
Chariton		27.0	23.3	21.2	21.2	22.2	19.6	22.6
Charles City		20.0	19.3	19.0	19.0	19.8	19.8	21.6
Charter Oak-Ute		16.0	12.5	22.0	22.0	14.5	20.0	22.0
Cherokee		22.0	18.2	18.5	18.5	14.8	16.8	18.0

School		Prior to ementation	Initial Year	Fiscal Years						
District		FY99	FY00	2006	2007	2008	2009	2010		
Clarinda		24.3	18.3	18.3	18.3	20.0	21.7	19.3		
Clarion-Goldfield		19.3	18.7	14.7	14.7	23.3	22.0	15.7		
Clarke		17.0	23.6	20.0	20.0	22.0	20.0	23.5		
Clarksville		14.0	17.0	25.0	25.0	11.5	14.0	27.0		
Clay Central-Everly		15.0	18.0	20.0	20.0	13.0	23.0	16.0		
Clayton Ridge		17.0	14.8	18.5	18.5	23.0	18.5	19.0		
Clear Creek-Amana		20.8	19.3	19.0	19.0	19.3	19.0	19.0		
Clear Lake		21.0	16.2	21.0	21.0	20.8	22.0	21.8		
Clearfield		-	-	6.0	6.0	-	-	-		
Clinton		23.0	24.3	21.9	21.9	21.9	19.6	21.5		
Colfax-Mingo		20.3	23.0	14.0	14.0	24.0	18.7	18.5		
College		24.4	21.6	18.9	18.9	21.9	22.5	23.6		
Collins-Maxwell		19.5	14.0	17.5	17.5	16.0	17.0	21.5		
Colo-Nesco		14.0	21.0	20.0	20.0	16.5	15.0	20.5		
Columbus		20.0	18.0	16.8	16.8	19.0	19.3	22.7		
Coon Rapids-Bayard		21.5	16.5	13.0	13.0	19.5	13.0	28.0		
Corning		26.0	21.0	13.5	13.5	16.5	13.0	15.5		
Corwith-Wesley		14.0	17.0	8.0	8.0	9.0	13.0	-		
Council Bluffs	*	23.8	22.2	22.7	22.7	22.3	21.2	21.2		
Creston		21.2	19.0	20.2	20.2	17.4	18.2	20.0		
Dallas Center-Grimes		19.7	18.5	18.1	18.1	19.6	22.2	20.9		
Danville		22.0	24.5	26.5	26.5	20.0	22.5	24.0		
Davenport	*	18.8	17.8	20.0	20.0	19.8	19.4	20.2		
Davis County		23.5	21.8	19.2	19.2	20.3	18.2	18.8		
Decorah		20.2	22.5	23.4	23.4	19.8	19.0	23.2		
Deep River-Millersburg	*	19.0	11.0	12.0	12.0	10.0	7.0	-		
Delwood		-	23.0	11.0	11.0	22.0	14.0	17.0		
Denison		20.8	23.0	21.7	21.7	19.0	24.6	24.3		
Denver		17.7	19.3	18.0	18.0	17.3	18.3	15.0		
Des Moines Independent	*	22.5	22.4	22.6	22.6	23.0	22.1	22.7		
Dexfield		12.0	17.0	-	-	-	-	-		
Diagonal		-	8.0	-	-	-	-	-		

School	Prior to Implementation	Initial Year		ū	iscal Years		
District	FY99	FY00	2006	2007	2008	2009	2010
Dike-New Hartford	21.0	17.7	17.7	17.7	20.0	18.3	17.0
Dows	8.0	10.0	9.0	9.0	10.0	9.0	9.0
Dubuque	* 21.7	22.0	20.2	20.2	21.2	21.4	21.5
Dunkerton	17.0	17.5	18.5	18.5	16.5	17.0	19.5
Durant	19.5	19.0	15.0	15.0	17.5	20.5	15.0
Eagle Grove	19.8	21.3	21.3	21.3	20.3	18.3	19.0
Earlham	22.0	20.0	20.0	20.0	18.3	15.3	16.7
East Buchanan	20.5	17.0	20.0	20.0	17.5	17.0	22.5
East Central	17.0	16.5	15.5	15.5	12.5	14.5	10.0
East Greene	21.5	18.0	14.0	14.0	17.0	17.0	21.0
East Marshall	24.3	19.0	17.7	17.7	19.7	18.7	16.3
East Monona	10.0	16.0	-	-	-	-	-
East Union	15.5	20.5	19.5	19.5	19.5	15.0	17.0
Eastern Allamakee	17.5	17.5	21.0	21.0	20.0	15.0	19.5
Eddyville-Blakesburg	16.3	22.3	17.0	17.0	14.7	22.0	16.7
Edgewood-Colesburg	21.0	20.5	22.0	22.0	21.0	20.0	16.5
Eldora-New Providence	20.5	23.5	-	-	17.0	20.5	17.5
Elk Horn-Kimballton	29.0	26.0	11.0	11.0	24.0	15.0	19.0
Emmetsburg	21.0	16.0	19.5	19.5	16.3	15.0	19.3
English Valleys	19.0	15.0	16.5	16.5	16.5	18.0	16.0
Essex	25.0	21.0	19.0	19.0	26.0	21.0	13.0
Esterville Lincoln	21.2	21.6	21.0	21.0	17.4	21.0	19.2
Exira	18.0	25.0	17.0	17.0	20.0	11.0	16.0
Fairfield	22.4	20.1	23.0	23.0	20.0	19.8	21.2
Farragut	23.0	14.5	12.0	12.0	13.0	18.0	13.0
Forest City	* 21.0	21.0	21.7	21.7	19.7	19.7	20.0
Fort Dodge	21.1	21.7	22.4	22.4	22.1	23.5	22.3
Fort Madison	20.9	21.5	21.5	21.5	19.3	21.4	21.9
Fox Valley	12.0	15.0	-	-	-	-	-
Fredericksburg	25.0	13.0	22.0	22.0	25.0	24.0	19.0
Fremont	20.0	8.0	12.0	12.0	16.0	20.0	17.0

School	Prior to Implementation	Initial Year		Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010			
Fremont-Mills	18.5	16.5	12.0	12.0	13.5	14.5	20.0			
Galva-Holstein	12.3	14.0	19.5	19.5	14.5	19.5	14.5			
Garnavillo	15.0	14.0	-	-	-	_	-			
Garner-Hayfield	20.7	19.7	17.8	17.8	20.0	20.3	19.0			
George Little Rock	13.0	20.0	19.5	19.5	19.0	19.5	15.0			
Gilbert	21.0	21.0	20.5	20.5	20.0	21.0	20.8			
Gilmore City-Bradgate	* 13.0	13.0	9.0	9.0	9.0	10.0	8.0			
Gladbrook-Reinbeck	18.0	19.7	16.7	16.7	15.0	13.7	19.0			
Glenwood	24.3	23.3	21.0	21.0	23.3	23.0	21.6			
Glidden-Ralston	18.5	10.0	24.0	24.0	14.0	14.0	15.5			
GMG	12.0	17.0	14.0	14.0	15.5	18.0	16.5			
Graettinger	14.0	19.0	16.0	16.0	15.0	15.5	24.0			
Grand	13.0	14.0	-	-	-	-	-			
Greene	15.5	14.0	18.0	18.0	20.0	19.0	21.0			
Grinnell-Newburg	20.0	18.1	22.3	22.3	21.8	21.3	21.5			
Griswold	-	-	20.5	20.5	22.5	18.0	16.5			
Grundy Center	24.5	18.3	22.0	22.0	20.5	17.7	17.0			
Guthrie Center	21.5	24.0	14.0	14.0	18.0	17.0	17.0			
Hamburg	22.0	15.0	19.0	19.0	11.5	20.0	16.0			
Hampton-Dumont	20.6	20.5	17.4	17.4	21.0	19.4	18.8			
Harlan	24.0	19.8	21.2	21.2	20.8	19.4	19.6			
Harmony	17.0	14.7	13.5	13.5	19.0	13.0	15.0			
Harris-Lake Park	19.0	23.0	19.0	19.0	30.0	23.0	23.0			
Hartley-Melvin-Sanborn	15.5	17.0	16.3	16.3	19.0	19.0	21.0			
Highland	18.3	19.0	12.3	12.3	17.0	16.0	20.7			
Hinton	23.5	18.0	23.0	23.0	21.5	15.3	22.0			
H-L-V	19.0	16.0	12.0	12.0	22.0	26.0	16.6			
Howard-Winneshiek	20.3	18.8	16.8	16.8	18.2	14.6	26.0			
Hubbard-Radcliffe	20.5	18.0	14.5	14.5	20.0	22.0	27.0			
Hudson	24.0	16.5	17.3	17.3	21.5	22.5	25.0			
Humboldt	21.3	21.5	20.0	20.0	20.8	18.5	21.5			

School	Prior to Implementation	Initial Year		r	iscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010		
IKM	16.5	14.0	14.5	14.5	11.5	13.0	21.0		
Independence	22.4	18.7	19.5	19.5	17.6	20.2	21.4		
Indianola	21.1	21.3	21.5	21.5	20.9	19.7	19.6		
Interstate 35	21.0	16.3	18.3	18.3	17.3	17.5	15.0		
Iowa City	* 21.1	19.9	20.3	20.3	18.8	20.4	20.1		
Iowa Falls	20.5	18.8	17.8	17.8	16.6	19.4	19.8		
Iowa Valley	18.7	19.0	18.5	18.5	20.0	23.5	27.5		
Janesville Consolidated	20.0	18.0	17.0	17.0	13.0	20.0	16.0		
Jefferson-Scranton	20.2	19.0	23.3	23.3	23.3	21.3	18.0		
Jesup	25.5	18.0	18.7	18.7	22.0	20.3	21.7		
Johnston	22.8	21.7	21.3	21.3	24.2	21.8	23.7		
Keokuk	22.3	22.1	18.3	18.3	19.3	19.6	18.6		
Keota	18.0	15.0	11.5	11.5	20.0	21.0	13.5		
Kingsley-Pierson	20.5	19.5	24.0	24.0	24.0	19.0	25.0		
Knoxville	* 22.1	21.9	20.1	20.1	18.6	19.1	22.3		
Lake Mills	16.7	17.0	18.7	18.7	17.7	15.0	21.0		
Lamoni	23.0	23.0	23.0	23.0	15.0	23.0	23.0		
Laurens-Marathon	15.5	18.5	14.0	14.0	17.0	21.0	10.0		
Lawton-Bronson	16.0	25.5	23.5	23.5	19.0	21.5	20.5		
Le Mars	21.6	21.4	18.4	18.4	18.4	17.8	20.8		
Lenox	21.0	15.0	25.0	25.0	14.5	15.0	14.5		
Lewis Central	* 21.5	19.9	25.4	25.4	24.7	24.0	25.3		
Linn-Mar	23.5	23.7	23.8	23.8	24.2	21.6	22.0		
Lisbon	24.5	17.0	19.5	19.5	21.5	23.5	19.5		
Little Rock	15.0	12.0	-	-	-	-	-		
Logan-Magnolia	22.7	20.0	17.7	17.7	22.0	15.7	16.7		
Lone Tree	20.5	20.0	15.0	15.0	16.5	20.0	16.5		
Lousia-Muscatine	20.5	19.8	16.8	16.8	16.7	14.3	19.0		
Lu Verne	-	8.0	-	-	-	-	20.0		
Lynnville-Sully	19.5	17.0	14.5	14.5	19.0	18.0	23.0		
Madrid	20.5	18.0	23.0	23.0	18.0	16.7	15.7		

School	Prior to Implementation	Initial Year		F	iscal Years	ears		
District	FY99	FY00	2006	2007	2008	2009	2010	
Malvern	25.0	28.0	22.0	22.0	23.0	15.0	16.0	
Manning	22.5	18.0	22.0	22.0	20.5	15.5	12.5	
Manson Northwest Webster	18.0	20.3	15.3	15.3	15.0	19.0	19.5	
Maple Valley	21.0	21.0	14.0	14.0	11.0	15.0	19.0	
Maquoketa	18.0	20.3	19.6	19.6	20.4	19.6	23.8	
Maquoketa Valley	20.0	23.3	18.0	18.0	19.0	16.3	22.0	
Marcus-Meriden-Cleghorn	16.0	14.5	18.0	18.0	12.5	21.0	14.0	
Marion Independent	21.8	22.9	22.3	22.3	21.4	20.1	21.7	
Marshalltown	21.8	23.1	21.7	21.7	22.6	21.0	21.8	
Martensdale-St. Marys	17.0	17.0	16.5	16.5	17.5	18.0	17.0	
Mason City	21.7	20.1	19.8	19.8	24.0	25.2	22.2	
Mediapolis	18.7	18.3	22.3	22.3	18.3	18.0	16.7	
Melcher-Dallas	23.0	18.5	15.0	15.0	14.0	21.0	17.0	
Meservey-Thornton	14.0	12.0	-	-	-	-	-	
MFL Marmac	23.3	18.8	24.3	24.3	19.3	20.3	16.3	
Midland	15.7	15.7	15.5	15.5	15.5	19.5	14.0	
Mid-Prairie	18.6	20.4	17.6	17.6	16.4	19.8	18.4	
Missouri Valley	20.0	23.7	22.3	22.3	17.7	18.0	16.7	
MOC-Floyd Valley	19.4	18.4	15.0	15.0	19.2	18.2	18.8	
Montezuma	22.0	20.5	12.5	12.5	22.0	18.5	19.0	
Monticello	25.3	22.7	20.7	20.7	19.0	22.0	22.0	
Moravia	16.0	15.0	13.0	13.0	14.5	17.0	24.0	
Mormon Trail	20.0	22.0	18.0	18.0	18.0	16.0	13.0	
Morning Sun	18.0	17.0	16.0	16.0	13.0	18.0	15.0	
Moulton-Udell	24.0	22.0	22.0	22.0	24.0	12.0	12.0	
Mount Ayr	20.5	18.0	21.5	21.5	18.5	16.7	24.0	
Mount Pleasant	22.5	22.6	20.4	20.4	21.0	18.8	17.9	
Mount Vernon	21.5	22.0	19.4	19.4	23.0	22.3	20.0	
Murray	22.0	26.0	21.0	21.0	16.0	26.0	22.0	
Muscatine	23.2	19.5	18.8	18.8	21.9	18.6	21.3	
Nashua-Plainfield	20.3	17.7	14.7	14.7	14.5	16.0	15.5	

School	Prior to Implementation	Initial Year		ī	Fiscal Years			
District	FY99	FY00	2006	2007	2008	2009	2010	
Nevada	* 18.4	18.0	22.7	22.7	23.7	22.7	20.7	
New Hampton	22.8	21.5	22.0	22.0	21.0	23.0	21.0	
New London	17.5	18.5	16.0	16.0	18.5	18.0	16.0	
New Market	15.0	14.0	-	-	7.0	-	-	
Newell-Fonda	18.0	14.0	14.5	14.5	14.0	19.0	24.0	
Newton	24.0	24.1	20.9	20.9	20.9	21.1	22.5	
Nishna Valley	24.0	23.0	16.0	16.0	16.0	13.0	24.0	
Nodaway Valley	24.0	22.0	19.3	19.3	24.0	20.3	17.3	
Nora Springs-Rock Falls	20.0	20.5	19.0	19.0	15.0	13.5	15.5	
North Cedar	25.0	20.3	13.5	13.5	16.0	18.5	14.8	
North Central	25.5	22.5	21.0	21.0	14.5	18.5	21.0	
North Fayette	20.3	20.8	17.7	17.7	18.7	18.0	19.7	
North Iowa	-	19.5	16.5	16.5	17.0	16.0	19.0	
North Kossuth	24.0	15.0	18.0	18.0	24.0	12.0	17.0	
North Linn	17.8	17.3	24.5	24.5	27.0	27.5	19.3	
North Mahaska	19.5	20.0	14.0	14.0	27.5	16.0	20.0	
North Polk	15.3	19.8	16.4	16.4	18.8	19.2	20.8	
North Scott	21.9	20.4	19.9	19.9	17.2	19.0	19.1	
North Tama County	13.5	21.5	21.0	21.0	17.5	16.5	19.5	
North Winneshiek	-	-	22.0	22.0	20.0	20.0	19.0	
Northeast	17.7	23.0	18.7	18.7	20.3	19.0	23.0	
Northeast Hamilton	18.0	27.0	11.0	11.0	20.0	17.0	16.0	
Northwood-Kensett	24.0	19.0	20.0	20.0	16.5	15.5	15.0	
Norwalk	23.3	19.3	21.0	21.0	20.3	21.6	21.3	
Odebolt-Arthur	19.0	13.0	20.0	20.0	19.0	23.0	15.0	
Oelwein	21.3	20.0	19.0	19.0	20.2	17.4	19.5	
Ogden	18.0	15.7	17.0	17.0	23.0	14.7	17.0	
Okoboji	23.3	22.3	21.3	21.3	17.3	21.7	18.7	
Olin Consolidated	* 17.0	20.0	17.0	17.0	20.0	16.0	14.0	
Orient-Macksburg	15.5	20.0	11.0	11.0	18.0	16.0	7.0	
Osage	20.8	20.7	21.7	21.7	21.3	20.3	23.0	

School	Prior to Implementation	Initial Year		Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010	
Oskaloosa	22.0	22.3	22.0	22.0	21.8	23.9	21.5	
Ottumwa	21.1	20.8	19.8	19.8	17.8	19.9	19.4	
Panorama	20.7	16.0	22.0	22.0	16.3	18.0	17.3	
Parkersburg	18.5	14.0	-	-	-	-	_	
Paton-Churdan	15.0	12.0	9.0	9.0	12.0	13.0	14.0	
PCM	20.5	21.0	19.7	19.7	17.3	22.0	18.5	
Pekin	22.0	25.0	17.7	17.7	17.3	24.0	25.5	
Pella	22.2	21.4	22.1	22.1	23.1	20.6	20.3	
Perry	21.7	17.8	23.0	23.0	23.0	20.7	21.4	
Pleasant Valley	21.4	19.4	19.4	19.4	21.8	22.2	21.9	
Pleasantville	-	21.5	21.5	21.5	20.5	25.5	19.7	
Pocahontas Area	19.3	15.3	12.0	12.0	13.0	13.5	15.5	
Pomeroy-Palmer	18.0	21.0	18.0	18.0	18.0	17.0	13.0	
Postville	* 16.5	18.0	21.5	21.5	22.0	19.5	18.0	
Prairie Valley	22.3	19.0	23.5	23.5	16.0	22.0	22.5	
Prescott	5.0	7.0	-	-	4.0	3.0	8.0	
Preston	25.0	15.0	13.5	13.5	13.0	13.0	17.0	
Red Oak	20.8	21.2	20.3	20.3	19.0	17.4	16.8	
Remsen-Union	13.5	15.0	14.5	14.5	14.5	21.0	16.0	
Riceville	18.5	15.5	19.0	19.0	23.0	16.0	21.0	
River Valley	19.0	19.0	12.5	12.5	19.5	16.0	13.0	
Riverside	21.0	19.3	23.0	23.0	18.5	20.5	23.0	
Rock Valley	18.0	20.5	18.0	18.0	20.0	16.3	16.3	
Rockwell City-Lytton	14.0	14.3	15.0	15.0	15.0	19.0	16.0	
Rockwell-Swaledale	13.0	17.0	19.0	19.0	21.0	21.0	18.0	
Roland-Story	21.3	22.6	18.3	18.3	16.5	18.4	17.0	
Rudd-Rockford-Marble Rock	16.7	17.3	17.5	17.5	18.5	19.5	27.0	
Russell	8.0	15.0	-	-	-	-	-	
Ruthven-Ayrshire	11.0	15.0	22.0	22.0	23.0	18.0	12.0	
Sac	19.0	21.0	19.0	19.0	14.0	22.0	22.0	
Saydel	* 23.8	19.7	23.8	23.8	23.8	23.0	25.5	

School	Prior to Implementation	Initial Year		Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010			
Schaller-Crestland	18.5	15.5	16.5	16.5	21.0	18.0	18.0			
Schleswig	14.0	13.0	12.5	12.5	11.5	10.5	17.0			
Sentral	-	17.0	13.0	13.0	19.0	12.0	-			
Sergeant Bluff-Luton	22.8	20.2	21.8	21.8	20.2	19.8	17.8			
Seymour	14.5	13.0	15.0	15.0	19.0	18.0	18.0			
Sheffield-Chapin	15.0	16.0	18.5	18.5	14.5	14.0	11.5			
Sheldon	17.5	19.0	14.5	14.5	17.8	17.8	15.7			
Shenandoah	20.3	20.0	19.0	19.0	18.5	17.0	17.8			
Sibley-Ocheyedan	21.8	20.3	18.7	18.7	20.3	16.3	18.3			
Sidney	22.0	17.0	13.5	13.5	16.5	15.0	20.0			
Sigourney	20.0	18.7	20.0	20.0	20.0	25.0	21.5			
Sioux Center	26.3	20.0	15.3	15.3	16.8	19.8	19.8			
Sioux Central	16.5	18.0	16.0	16.0	24.0	16.0	13.0			
Sioux City	* 19.6	20.7	18.8	18.8	20.6	20.9	22.6			
Solon	20.0	19.3	20.0	20.0	20.3	19.4	21.8			
South Clay	8.0	15.0	9.0	9.0	6.0	8.0	6.0			
South Hamilton	19.7	18.0	19.0	19.0	17.7	16.0	22.0			
South O'Brien	16.3	18.0	18.0	18.0	21.5	18.0	21.5			
South Page	17.0	15.5	15.0	15.0	15.0	13.0	15.0			
South Tama County	19.8	22.0	18.2	18.2	22.6	24.0	18.4			
South Winneshiek	15.5	14.0	18.0	18.0	13.0	16.0	14.5			
Southeast Polk	22.7	20.8	24.7	24.7	23.1	21.4	21.4			
Southeast Warren	-	21.5	15.0	15.0	22.5	18.0	18.5			
Southeast Webster-Grand	16.5	15.0	20.5	20.5	19.0	20.0	19.0			
Southern Cal	18.0	21.5	15.0	15.0	15.0	14.5	17.0			
Spencer	21.7	21.0	23.2	23.2	21.0	18.8	22.2			
Spirit Lake	25.8	25.3	20.6	20.6	23.4	23.5	23.3			
Springville	25.0	16.5	15.0	15.0	17.5	12.5	20.0			
St. Ansgar	16.7	19.7	17.7	17.7	16.0	24.0	17.5			
Stanton	26.0	20.0	13.0	13.0	22.0	21.0	19.0			
Starmont	* 23.5	20.0	15.3	15.3	17.7	14.0	14.3			

School	Prior to Implementation	Initial Year		T	iscal Years		
District	FY99	FY00	2006	2007	2008	2009	2010
Storm Lake	23.2	24.7	22.8	22.8	20.8	22.0	22.3
Stratford	15.0	18.0	14.0	14.0	14.0	18.0	9.0
Stuart-Menlo	17.0	20.5	17.5	17.5	19.7	19.3	-
Sumner	22.0	19.0	19.0	19.0	20.0	24.5	18.0
Terril	19.0	16.0	5.0	5.0	13.0	16.0	15.5
Tipton	23.3	20.3	20.0	20.0	21.7	19.0	21.3
Titonka Consolidated	18.0	16.0	14.0	14.0	8.0	12.0	20.0
Treynor	23.5	20.5	19.3	19.3	18.0	18.7	18.3
Tri-Center	17.3	19.3	13.7	13.7	18.3	20.0	17.3
Tri-County	16.0	12.5	21.0	21.0	23.0	12.0	14.0
Tripoli	17.5	24.0	19.5	19.5	17.0	17.0	18.0
Turkey Valley	21.5	17.5	23.0	23.0	24.0	23.0	14.0
Twin Cedars	17.0	13.5	17.5	17.5	20.5	18.0	24.0
Twin Rivers	10.0	13.0	11.0	11.0	7.0	7.0	11.0
Underwood	17.3	19.0	17.5	17.5	21.7	21.3	17.3
Union	19.0	21.2	17.0	17.0	20.4	18.8	20.2
United	14.0	13.5	18.0	18.0	22.0	22.0	15.0
Urbandale	* 23.4	16.4	22.8	22.8	19.7	20.2	23.8
Valley	-	25.0	15.5	15.5	15.5	15.5	20.0
Van Buren	21.0	25.5	16.7	16.7	16.0	16.7	18.0
Van Meter	16.0	15.7	17.5	17.5	15.0	21.5	15.7
Ventura	13.5	16.5	17.0	17.0	19.0	17.0	14.0
Villisca	16.5	16.5	18.0	18.0	15.0	22.0	25.0
Vinton-Shellsburg	21.4	18.5	18.3	18.3	16.3	15.6	18.0
WACO	16.0	20.0	17.5	17.5	20.5	18.5	19.5
Wall Lake View Auburn	22.0	22.5	19.5	19.5	18.5	15.0	20.5
Walnut	17.0	16.0	23.0	23.0	19.0	13.0	16.0
Wapello	18.7	16.0	22.7	22.7	19.7	19.3	20.3
Wapsie Valley	18.0	16.3	19.0	19.0	15.0	16.3	15.0
Washington	22.7	23.2	19.0	19.0	20.5	22.5	22.2
Waterloo	* 25.1	21.2	20.3	20.3	21.9	20.8	22.2

#### Average 2<sup>nd</sup> Grade Class Size For Selected Fiscal Years

School	Prior to Implementation	Initial Year		F	iscal Years	<b>i</b>			
District	FY99	FY00	2006	2007	2008	2009	2010		
Waukee	-	21.0	24.3	24.3	22.7	22.3	22.0		
Waverly-Shell Rock	* 19.5	20.0	21,5	21.5	19.7	19.3	20.2		
Wayne	14.7	16.3	14.5	14.5	16.0	18.5	19.0		
Webster City	20.0	21.6	22.4	22.4	20.0	19.6	21.6		
West Bend-Mallard	12.0	14.0	19.0	19.0	10.5	28.0	17.0		
West Branch	-	18.3	16.3	16.3	17.3	19.7	17.3		
West Burlington Ind	17.0	17.7	16.0	16.0	17.7	18.7	17.7		
West Central	12.0	20.0	15.0	15.0	24.0	20.0	13.0		
West Central Valley	14.5	19.0	20.3	20.3	15.8	19.3	16.3		
West Delaware County	26.2	20.4	21.0	21.0	19.2	20.2	18.0		
West Des Moines	21.7	24.1	23.7	23.7	22.9	23.9	23.4		
West Hancock	19.0	19.3	22.0	22.0	26.0	18.5	19.5		
West Harrison	19.0	18.5	15.5	15.5	26.0	13.0	13.0		
West Liberty	20.8	21.5	16.8	16.8	18.2	19.8	18.0		
West Lyon	19.0	16.3	15.0	15.0	16.7	18.0	19.7		
West Marshall	20.0	21.0	16.7	16.7	19.3	18.0	20.7		
West Monona	23.5	20.3	18.7	18.7	16.7	18.0	16.3		
West Sioux	15.3	17.0	21.5	21.5	16.0	26.5	22.0		
Western Dubuque	* 20.4	18.1	20.3	20.3	21.6	21.1	21.0		
Westwood	21.0	20.3	18.5	18.5	18.7	17.5	22.0		
Whiting	15.0	20.0	13.0	13.0	16.0	21.0	11.0		
Williamsburg	17.5	20.3	17.3	17.3	18.0	18.3	19.7		
Wilton	25.0	20.5	22.3	22.3	25.0	20.0	16.0		
Winfield-Mt. Union	16.5	16.0	14.5	14.5	16.0	28.0	13.5		
Winterset	21.2	22.8	21.8	21.8	22.5	21.3	25.7		
Woden-Crystal Lake	-	-	-	-	-	-	-		
Woodbine	18.0	15.7	13.0	13.0	15.5	15.0	13.5		
Woodbury Central	20.0	16.7	15.0	15.0	21.5	15.7	23.5		
Woodward-Granger	19.5	18.0	17.7	17.7	20.0	15.7	16.3		
Average	18.7	18.7	17.4	17.5	17.9	17.9	17.9		

 $<sup>^{\</sup>star}$  - School districts selected for review.

<u>Note:</u> The Department's reports did not include class size information for all years for all Districts. Also, new Districts were added as existing Districts consolidated.

School	Prior to Implementation	Initial Year	Fiscal Years					
District	FY99	FY00	2006	2007	2008	2009	2010	
Adair-Casey	13.5	16.5	20.0	20.0	16.5	24.0	27.0	
Adel-Desoto-Minburn	20.8	22.8	20.5	20.5	21.0	18.8	19.2	
AGWSR	19.0	19.5	17.3	17.3	20.0	23.0	17.5	
A-H-S-T	17.3	17.7	23.0	23.0	26.0	26.0	19.5	
Akron Westfield	-	19.0	19.0	19.0	17.0	16.5	18.5	
Albert City-Truesdale	* 15.0	22.0	9.0	9.0	8.0	15.0	7.0	
Albia	19.4	18.2	20.8	20.8	21.0	17.8	21.0	
Alburnett	21.5	20.0	17.3	17.3	25.0	18.0	22.0	
Alden	15.5	14.0	10.0	10.0	14.0	15.0	24.0	
Algona	21.0	21.3	19.8	19.8	25.0	27.3	22.0	
Allamakee	23.3	18.2	20.3	20.3	21.5	17.5	29.0	
Allison-Bristow	14.0	14.0	18.0	18.0	20.0	22.0	22.0	
Alta	22.5	20.0	15.5	15.5	20.5	18.5	20.0	
Ames	19.3	19.6	21.2	21.2	21.8	23.0	22.4	
Anamosa	21.7	22.8	18.3	18.3	22.3	20.7	21.0	
Andrew	19.0	16.5	15.0	15.0	19.0	21.0	20.0	
Anita	27.0	13.5	17.0	17.0	15.0	10.0	21.0	
Ankeny	26.3	24.5	26.0	26.0	27.0	23.7	24.2	
Anthon-Oto	20.0	16.5	18.0	18.0	14.0	10.0	15.0	
Aplington-Parkersburg	* 19.0	19.0	16.0	16.0	21.3	21.3	16.7	
Armstrong-Ringsted	15.0	23.0	21.0	21.0	13.5	12.5	19.0	
AR-WE-VA	16.5	17.0	20.0	20.0	20.0	22.0	23.0	
Atlantic	22.3	21.8	21.0	21.0	21.3	19.8	21.0	
Audubon	20.0	19.7	22.5	22.5	24.0	18.5	17.5	
Aurelia	15.5	12.0	20.0	20.0	14.0	19.0	20.0	
Ballard	23.3	21.3	24.2	24.2	22.2	20.2	23.4	
Battle Creek-Ida Grove	21.3	15.8	13.0	13.0	18.5	25.0	19.5	
Baxter	24.0	18.0	25.0	25.0	16.0	20.0	23.0	
BCLUW	17.0	18.3	20.0	20.0	23.5	20.5	23.5	
Bedford	27.0	25.0	17.5	17.5	19.5	17.0	19.0	
Belle Plaine	18.3	17.7	12.5	12.5	17.5	19.0	24.0	
Bellevue	17.0	20.0	24.5	24.5	22.0	18.0	26.0	

School	Prior to Implementation	Initial Year	Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010		
Belmond-Klemme	19.5	21.0	17.3	17.3	23.5	16.7	21.5		
Bennett	* 19.0	17.0	11.0	11.0	16.0	12.0	9.0		
Benton	22.2	18.3	16.0	16.0	17.5	19.3	17.7		
Bettendorf	24.1	24.1	22.8	22.8	26.3	24.4	26.1		
Bondurant-Farrar	20.7	22.3	21.3	21.3	23.0	24.8	23.8		
Boone	* 22.8	23.1	21.7	21.7	23.9	24.6	19.6		
Boyden-Hull	22.0	19.0	18.7	18.7	23.5	22.0	24.5		
Boyer Valley	18.3	21.0	17.0	17.0	16.0	17.0	16.5		
Bridgewater-Fontanelle	18.0	25.0	-	-	-	-	-		
Brooklyn-Guernsey-Malcom	19.0	17.3	23.0	23.0	18.3	16.0	21.0		
Burlington	22.5	20.6	21.1	21.1	19.2	19.8	20.0		
C and M	20.0	19.0	14.0	14.0	13.0	16.0	14.0		
Cal	20.0	22.0	20.0	20.0	12.0	19.0	23.0		
Calamus-Wheatland	23.0	20.5	19.5	19.5	20.0	17.5	25.5		
Camanche	19.8	21.0	26.0	26.0	20.3	22.5	18.0		
Cardinal	24.0	23.0	24.0	24.0	21.0	15.0	23.5		
Carlisle	23.5	22.4	22.0	22.0	24.0	23.3	23.1		
Carroll	24.3	22.8	22.8	22.8	21.8	21.8	24.5		
Cedar Falls	20.5	19.6	18.7	18.7	23.0	19.9	20.5		
Cedar Rapids	* 24.1	23.3	21.9	21.9	22.9	23.7	22.3		
Center Point-Urbana	24.0	22.3	20.8	20.8	20.0	23.2	21.6		
Centerville	17.5	21.0	20.0	20.0	18.4	20.4	17.4		
Central	19.0	21.0	14.5	14.5	19.5	18.5	19.0		
Central City	18.0	18.5	16.0	16.0	12.5	14.0	17.0		
Central Clinton	21.3	22.2	22.0	22.0	21.2	20.0	22.2		
Central Decatur	24.5	25.0	18.0	18.0	22.5	22.0	16.7		
Central Lee	19.8	18.8	24.7	24.7	19.5	19.8	25.0		
Central Lyon	16.0	18.0	19.0	19.0	22.0	20.5	22.5		
Chariton	23.8	28.0	20.2	20.2	20.6	21.6	20.8		
Charles City	22.2	19.0	18.6	18.6	19.6	21.0	18.8		
Charter Oak-Ute	16.0	13.0	21.0	21.0	22.0	20.0	22.0		
Cherokee	23.8	23.0	17.0	17.0	17.8	21.3	24.0		

School		rior to mentation	Initial Year	Fiscal Years						
District	_	Y99	FY00	2006	2007	2008	2009	2010		
Clarinda		23.0	23.7	21.0	21.0	17.3	23.7	23.0		
Clarion-Goldfield		19.5	19.7	18.8	18.8	16.0	21.7	20.7		
Clarke		23.0	17.8	21.3	21.3	19.4	19.6	25.5		
Clarksville		21.0	14.0	22.0	22.0	25.0	27.0	27.0		
Clay Central-Everly		24.5	16.0	11.0	11.0	19.0	24.0	26.0		
Clayton Ridge		21.0	16.0	23.0	23.0	18.0	19.0	18.0		
Clear Creek-Amana		20.7	22.5	22.0	22.0	20.3	15.3	19.3		
Clear Lake		21.6	20.3	21.6	21.6	21.2	22.0	19.8		
Clearfield		-	-	-	-	-	-	_		
Clinton		24.9	23.3	21.8	21.8	21.6	19.6	20.5		
Colfax-Mingo		23.7	21.0	21.0	21.0	21.0	17.7	17.3		
College		21.8	25.1	21.9	21.9	22.0	23.7	22.9		
Collins-Maxwell		15.0	20.5	19.0	19.0	16.0	19.0	18.0		
Colo-Nesco		24.5	14.5	19.0	19.0	17.0	17.0	17.0		
Columbus		17.2	19.6	17.8	17.8	17.0	22.0	19.7		
Coon Rapids-Bayard		18.5	20.5	18.5	18.5	14.0	17.0	29.0		
Corning		26.5	25.5	15.0	15.0	13.5	18.0	13.5		
Corwith-Wesley		19.0	17.0	9.0	9.0	13.0	15.0	-		
Council Bluffs	*	24.9	23.1	22.8	22.8	23.0	22.4	22.2		
Creston		22.0	20.8	21.6	21.6	19.8	19.8	17.6		
Dallas Center-Grimes		24.4	20.0	21.2	21.2	20.0	23.0	23.3		
Danville		20.5	24.0	25.0	25.0	26.0	14.5	24.0		
Davenport	*	18.9	18.4	20.7	20.7	21.5	21.5	20.5		
Davis County		21.3	23.8	23.0	23.0	24.0	18.3	22.3		
Decorah		26.0	20.4	25.5	25.5	21.0	22.8	19.8		
Deep River-Millersburg	*	18.0	19.0	12.0	12.0	11.0	7.0	-		
Delwood		-	19.0	14.0	14.0	11.0	12.0	17.0		
Denison		22.0	26.3	19.5	19.5	20.3	23.7	21.0		
Denver		19.7	18.3	14.7	14.7	18.7	22.5	17.7		
Des Moines Independent	*	24.8	23.7	23.3	23.3	25.3	23.6	22.9		
Dexfield		27.0	11.5	-	-	-	-	-		
Diagonal		-	8.0	-	-	-	-	-		

School	Prior to Implementation	Initial Year		F	iscal Years	rs		
District	FY99	FY00	2006	2007	2008	2009	2010	
Dike-New Hartford	19.0	22.0	25.0	25.0	18.3	25.5	18.7	
Dows	18.0	11.0	10.0	10.0	8.0	12.0	5.0	
Dubuque	* 25.1	22.1	21.7	21.7	20.4	21.1	22.4	
Dunkerton	20.0	17.0	15.0	15.0	20.0	16.0	17.5	
Durant	21.7	19.0	18.5	18.5	18.5	19.5	19.0	
Eagle Grove	21.0	19.5	19.7	19.7	19.0	18.3	19.0	
Earlham	20.0	24.0	16.7	16.7	20.5	17.3	16.7	
East Buchanan	21.0	21.0	17.5	17.5	21.5	25.5	19.5	
East Central	17.0	14.5	14.0	14.0	14.5	22.0	14.5	
East Greene	16.5	19.0	20.0	20.0	12.5	22.0	19.0	
East Marshall	23.3	18.8	18.0	18.0	18.0	22.3	21.7	
East Monona	13.0	8.0	-	-	-	-	-	
East Union	16.5	17.0	20.0	20.0	18.0	21.0	13.5	
Eastern Allamakee	21.5	17.0	13.0	13.0	19.5	23.0	16.0	
Eddyville-Blakesburg	23.3	16.0	15.7	15.7	15.0	19.0	24.0	
Edgewood-Colesburg	20.5	28.0	20.0	20.0	21.0	20.0	21.0	
Eldora-New Providence	-	-	-	-	19.5	21.0	21.0	
Elk Horn-Kimballton	24.0	31.0	20.0	20.0	15.0	14.0	14.0	
Emmetsburg	22.0	16.7	15.3	15.3	23.5	25.0	21.0	
English Valleys	17.5	18.5	20.0	20.0	15.5	12.5	20.0	
Essex	25.0	26.0	23.0	23.0	20.0	22.0	21.0	
Esterville Lincoln	21.8	20.8	20.0	20.0	22.0	22.6	21.8	
Exira	24.0	18.0	17.0	17.0	18.0	14.0	8.0	
Fairfield	21.4	21.6	20.7	20.7	22.3	20.2	19.7	
Farragut	16.5	20.0	12.0	12.0	12.0	16.0	19.0	
Forest City	* 20.3	21.3	18.0	18.0	20.0	20.3	19.3	
Fort Dodge	22.9	20.9	24.0	24.0	22.8	23.0	24.5	
Fort Madison	24.3	20.1	19.3	19.3	22.4	19.7	21.1	
Fox Valley	10.0	14.0	-	-	-	-	-	
Fredericksburg	15.5	25.0	22.0	22.0	22.0	17.0	26.0	
Fremont	15.0	18.0	12.0	12.0	14.0	14.0	22.0	

School	Prior to Implementation	Initial Year	Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010		
Fremont-Mills	20.0	19.5	17.5	17.5	25.0	14.5	12.5		
Galva-Holstein	16.3	19.0	20.5	20.5	18.5	16.0	17.0		
Garnavillo	21.0	12.0	-	-	-	-	-		
Garner-Hayfield	19.7	21.3	16.0	16.0	23.3	19.7	21.0		
George Little Rock	17.0	12.5	15.5	15.5	19.5	16.5	20.5		
Gilbert	23.3	22.0	21.0	21.0	20.3	23.0	21.8		
Gilmore City-Bradgate	* 12.0	14.0	7.0	7.0	9.0	7.0	8.0		
Gladbrook-Reinbeck	17.3	17.5	14.5	14.5	15.0	16.3	24.0		
Glenwood	25.2	24.3	21.3	21.3	22.6	22.8	22.9		
Glidden-Ralston	19.5	18.5	23.0	23.0	13.5	23.0	15.0		
GMG	14.5	14.0	15.5	15.5	13.5	17.5	18.0		
Graettinger	16.0	21.0	11.0	11.0	21.0	12.5	24.0		
Grand	15.0	12.0	-	-	-	-	-		
Greene	16.0	16.0	22.0	22.0	20.0	22.0	20.0		
Grinnell-Newburg	24.1	19.0	23.8	23.8	22.0	21.0	22.8		
Griswold	18.7	22.0	22.0	22.0	21.5	14.5	23.0		
Grundy Center	21.5	18.0	18.5	18.5	23.5	19.0	18.0		
Guthrie Center	21.0	21.0	18.0	18.0	14.0	22.0	17.0		
Hamburg	14.5	21.0	22.0	22.0	18.0	19.0	24.0		
Hampton-Dumont	21.8	20.0	18.8	18.8	18.2	18.0	21.6		
Harlan	26.8	24.0	20.8	20.8	21.4	21.0	20.4		
Harmony	22.0	17.5	14.0	14.0	15.0	14.5	11.5		
Harris-Lake Park	16.5	22.0	16.0	16.0	21.0	19.0	22.0		
Hartley-Melvin-Sanborn	16.8	15.8	20.7	20.7	15.7	19.5	18.0		
Highland	21.5	18.7	19.3	19.3	15.0	16.0	15.3		
Hinton	25.5	23.5	20.5	20.5	25.5	19.7	24.5		
H-L-V	21.0	19.0	13.0	13.0	24.0	20.0	25.0		
Howard-Winneshiek	21.5	22.8	16.6	16.6	17.0	15.2	15.6		
Hubbard-Radcliffe	15.5	20.5	-	-	-	19.0	21.0		
Hudson	24.3	23.7	18.3	18.3	16.7	24.5	22.5		
Humboldt	25.8	22.5	22.8	22.8	20.8	19.5	19.5		

School	Prior to Implementation	Initial Year		T.	iscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010		
IKM	17.5	14.5	15.0	15.0	14.0	13.0	12.5		
Independence	23.3	19.3	17.5	17.5	17.4	18.8	19.8		
Indianola	21.2	21.5	22.7	22.7	22.6	21.5	19.6		
Interstate 35	19.3	20.5	23.0	23.0	19.0	24.0	24.0		
Iowa City	* 23.5	23.8	21.3	21.3	22.5	22.3	22.3		
Iowa Falls	21.3	21.0	21.0	21.0	17.5	21.8	19.0		
Iowa Valley	17.3	18.7	17.0	17.0	18.0	15.5	21.5		
Janesville Consolidated	20.0	21.0	19.0	19.0	18.0	19.0	23.0		
Jefferson-Scranton	19.0	20.6	20.8	20.8	23.7	21.3	21.7		
Jesup	25.0	17.7	21.5	21.5	17.3	18.3	20.3		
Johnston	23.6	22.8	22.8	22.8	23.1	22.2	22.4		
Keokuk	21.4	21.4	18.4	18.4	17.6	18.6	19.7		
Keota	15.5	17.0	13.0	13.0	11.0	27.0	20.0		
Kingsley-Pierson	17.5	20.5	13.5	13.5	24.0	22.5	18.0		
Knoxville	* 21.7	23.0	19.4	19.4	21.1	20.5	24.0		
Lake Mills	20.3	18.0	18.3	18.3	17.7	19.0	22.5		
Lamoni	26.0	22.0	13.5	13.5	24.0	27.0	21.0		
Laurens-Marathon	23.0	14.5	10.5	10.5	14.0	19.0	14.0		
Lawton-Bronson	27.0	17.0	17.0	17.0	26.0	18.0	20.5		
Le Mars	20.9	22.6	21.4	21.4	18.5	20.6	20.3		
Lenox	19.5	25.0	25.0	25.0	29.0	17.0	16.0		
Lewis Central	* 23.2	23.5	26.3	26.3	25.9	25.3	24.4		
Linn-Mar	25.6	23.5	22.3	22.3	23.7	23.1	21.9		
Lisbon	25.5	22.0	22.5	22.5	19.0	23.0	22.5		
Little Rock	9.0	18.0	-	-	-	-	-		
Logan-Magnolia	18.0	16.5	21.5	21.5	20.5	20.0	16.3		
Lone Tree	16.0	19.0	20.5	20.5	15.5	18.5	21.0		
Lousia-Muscatine	22.0	20.3	21.0	21.0	16.8	19.7	18.3		
Lu Verne	-	11.0	-	-	-	-	20.0		
Lynnville-Sully	17.0	18.5	16.0	16.0	14.5	14.5	19.0		
Madrid	17.5	23.0	24.5	24.5	21.5	16.0	16.0		

School	Prior to Implementation	Initial Year					
District	FY99	FY00	2006	2007	iscal Years 2008	2009	2010
Malvern	25.0	25.0	16.5	16.5	22.0	13.0	15.0
Manning	22.0	21.0	19.0	19.0	22.0	27.0	17.0
Manson Northwest Webster	16.0	19.0	15.5	15.5	24.0	21.0	18.5
Maple Valley	22.0	23.0	16.0	16.0	19.0	15.0	11.0
Maquoketa	19.6	18.8	20.5	20.5	20.4	18.3	23.8
Maquoketa Valley	23.7	21.0	16.3	16.3	19.0	16.0	18.7
Marcus-Meriden-Cleghorn	21.5	16.0	17.5	17.5	17.5	23.0	25.0
Marion Independent	22.3	23.3	20.3	20.3	22.0	23.1	20.9
Marshalltown	22.5	22.6	22.3	22.3	22.3	21.7	21.5
Martensdale-St. Marys	19.5	15.5	15.5	15.5	18.0	23.0	19.0
Mason City	23.9	22.6	21.0	21.0	24.5	23.5	25.1
Mediapolis	20.0	19.0	21.0	21.0	22.3	19.3	18.3
Melcher-Dallas	17.5	21.0	23.0	23.0	18.0	22.0	21.0
Meservey-Thornton	16.0	14.0	-	-	-	-	-
MFL Marmac	17.0	26.3	19.7	19.7	23.3	18.3	19.7
Midland	17.3	17.7	21.0	21.0	16.0	18.0	20.0
Mid-Prairie	19.6	19.8	17.0	17.0	21.0	20.0	20.8
Missouri Valley	23.0	19.3	17.0	17.0	21.3	18.3	19.0
MOC-Floyd Valley	18.6	19.8	15.8	15.8	17.8	21.5	18.0
Montezuma	21.5	23.5	16.0	16.0	13.0	22.0	19.0
Monticello	25.0	26.7	22.0	22.0	21.7	24.7	21.7
Moravia	16.0	26.0	16.0	16.0	14.0	18.0	15.0
Mormon Trail	20.0	22.0	21.0	21.0	17.0	18.0	14.0
Morning Sun	23.0	18.0	20.0	20.0	14.0	18.0	21.0
Moulton-Udell	23.0	18.0	16.0	16.0	19.0	13.0	11.0
Mount Ayr	15.0	16.3	24.0	24.0	20.5	24.0	25.5
Mount Pleasant	18.6	22.5	20.4	20.4	19.4	19.9	19.4
Mount Vernon	18.5	23.0	24.0	24.0	20.2	18.6	21.5
Murray	30.0	25.0	24.0	24.0	20.0	25.0	26.0
Muscatine	20.7	21.9	21.1	21.1	19.0	20.9	20.1
Nashua-Plainfield	22.3	19.7	19.3	19.3	22.5	18.0	15.7

School	Prior to Implementation	Initial Year	Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010
Nevada	* 25.0	20.0	19.7	19.7	22.7	21.7	22.0
New Hampton	22.8	23.0	19.0	19.0	23.0	18.0	21.3
New London	24.5	17.0	15.5	15.5	15.7	20.0	18.0
New Market	16.0	15.0	-	-	-	-	-
Newell-Fonda	19.5	17.0	18.0	18.0	18.5	18.0	24.0
Newton	22.7	24.3	20.5	20.5	20.4	21.4	21.2
Nishna Valley	24.0	24.0	15.0	15.0	19.0	13.0	12.0
Nodaway Valley	23.0	22.5	16.3	16.3	18.3	19.5	20.7
Nora Springs-Rock Falls	19.0	18.5	12.0	12.0	18.5	20.0	12.5
North Cedar	23.7	24.0	17.5	17.5	14.0	17.0	17.8
North Central	18.5	24.0	20.0	20.0	21.5	15.0	17.5
North Fayette	20.4	19.3	21.3	21.3	17.3	19.3	18.7
North Iowa	-	16.0	17.5	17.5	16.5	15.5	17.0
North Kossuth	18.0	21.0	17.0	17.0	19.0	22.0	17.0
North Linn	20.0	18.0	25.5	25.5	24.5	21.0	27.0
North Mahaska	21.0	18.5	20.0	20.0	17.0	22.5	17.0
North Polk	18.3	17.3	19.8	19.8	20.8	18.8	19.8
North Scott	23.9	19.8	20.1	20.1	20.4	20.5	20.6
North Tama County	15.5	16.0	25.0	25.0	21.5	18.5	17.0
North Winneshiek	-	-	19.0	19.0	24.0	19.0	21.0
Northeast	20.0	17.0	20.0	20.0	17.0	25.5	19.0
Northeast Hamilton	26.0	18.0	23.0	23.0	14.0	20.0	17.0
Northwood-Kensett	20.5	23.5	28.0	28.0	18.5	18.0	18.0
Norwalk	24.0	23.0	21.4	21.4	22.0	22.4	22.1
Odebolt-Arthur	19.0	17.5	23.0	23.0	19.0	13.0	20.0
Oelwein	24.0	22.4	20.4	20.4	17.8	15.5	22.0
Ogden	19.3	19.0	18.0	18.0	17.0	16.3	22.7
Okoboji	22.7	23.3	20.3	20.3	20.7	19.0	24.0
Olin Consolidated	* 18.0	17.0	12.0	12.0	11.0	10.0	12.0
Orient-Macksburg	28.0	16.5	11.0	11.0	10.0	9.0	14.0
Osage	20.0	20.5	18.0	18.0	22.3	23.7	22.7

School	Prior to Implementation	Initial Year	Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010
Oskaloosa	24.0	25.5	22.9	22.9	21.1	24.3	25.3
Ottumwa	24.1	19.8	20.8	20.8	19.8	19.9	19.0
Panorama	25.5	20.3	18.7	18.7	22.3	20.3	19.0
Parkersburg	26.0	18.0	-	-	-	-	-
Paton-Churdan	9.0	18.0	15.0	15.0	9.0	15.0	15.0
PCM	17.0	20.0	16.6	16.6	20.3	22.3	22.5
Pekin	21.0	22.3	15.7	15.7	19.0	20.3	22.5
Pella	20.1	23.0	23.0	23.0	25.0	22.3	24.1
Perry	19.2	19.8	22.3	22.3	22.8	22.7	20.7
Pleasant Valley	22.5	21.6	20.3	20.3	20.6	22.0	23.1
Pleasantville	-	19.0	20.0	20.0	25.0	21.7	25.0
Pocahontas Area	19.0	20.0	12.0	12.0	14.0	14.5	15.5
Pomeroy-Palmer	18.0	17.0	14.0	14.0	15.0	6.0	16.0
Postville	* 18.5	17.5	17.0	17.0	22.5	23.0	16.5
Prairie Valley	20.3	21.0	18.7	18.7	23.5	23.0	23.5
Prescott	-	-	-	-	1.0	3.0	8.0
Preston	23.0	23.0	15.5	15.5	14.0	15.5	12.0
Red Oak	20.2	20.2	20.5	20.5	19.5	18.5	17.0
Remsen-Union	25.0	17.0	24.0	24.0	14.5	12.5	21.0
Riceville	21.5	18.0	16.5	16.5	16.0	20.0	17.0
River Valley	20.0	21.0	13.0	13.0	13.5	17.5	15.0
Riverside	23.0	21.0	23.0	23.0	24.5	15.5	21.0
Rock Valley	25.0	18.0	17.0	17.0	17.7	20.5	23.5
Rockwell City-Lytton	16.3	13.0	20.0	20.0	13.5	21.0	19.0
Rockwell-Swaledale	14.5	12.5	13.0	13.0	19.0	22.0	22.0
Roland-Story	23.5	20.8	22.7	22.7	24.0	27.0	24.3
Rudd-Rockford-Marble Rock	19.0	16.7	19.0	19.0	18.5	22.0	19.5
Russell	10.0	9.0	-	-	-	-	-
Ruthven-Ayrshire	26.0	13.0	14.0	14.0	20.0	21.0	18.0
Sac	19.5	18.5	15.0	15.0	19.5	16.0	21.5
Saydel	* 23.0	23.2	28.0	28.0	23.0	22.8	23.8

School	Prior to Implementation	Initial Year		Fiscal Years				
District	FY99	FY00	2006	2007	2008	2009	2010	
Schaller-Crestland	23.0	18.5	17.0	17.0	15.0	15.5	18.0	
Schleswig	25.0	15.0	23.0	23.0	13.0	15.0	22.0	
Sentral	-	17.0	11.0	11.0	15.0	12.0	-	
Sergeant Bluff-Luton	22.0	23.4	21.8	21.8	22.0	23.4	24.8	
Seymour	28.0	14.0	23.0	23.0	11.0	16.0	19.0	
Sheffield-Chapin	22.0	16.0	14.5	14.5	18.0	16.0	14.0	
Sheldon	21.0	16.3	17.5	17.5	15.0	18.5	18.8	
Shenandoah	20.0	22.8	18.3	18.3	21.3	16.5	16.8	
Sibley-Ocheyedan	19.3	23.0	18.7	18.7	19.3	21.0	17.3	
Sidney	23.0	16.5	24.0	24.0	14.0	18.0	16.0	
Sigourney	17.0	21.7	21.5	21.5	22.5	23.0	21.5	
Sioux Center	26.3	20.3	19.8	19.8	22.3	20.8	18.5	
Sioux Central	21.5	16.0	21.0	21.0	18.0	20.5	16.5	
Sioux City	* 21.4	21.7	21.5	21.5	20.5	22.1	23.6	
Solon	23.7	20.5	22.5	22.5	20.0	23.3	19.6	
South Clay	16.0	9.0	8.0	8.0	10.0	3.0	7.0	
South Hamilton	21.7	20.3	18.3	18.3	21.0	18.3	25.0	
South O'Brien	19.3	15.0	24.0	24.0	18.0	20.5	18.5	
South Page	28.0	15.5	14.0	14.0	13.0	13.0	15.0	
South Tama County	23.8	21.0	19.8	19.8	18.0	23.8	21.8	
South Winneshiek	24.0	13.0	16.5	16.5	18.5	14.5	14.5	
Southeast Polk	23.1	22.1	24.1	24.1	23.3	21.6	23.1	
Southeast Warren	-	16.0	17.0	17.0	14.0	21.0	19.5	
Southeast Webster-Grand	23.0	18.5	17.0	17.0	21.0	20.0	21.0	
Southern Cal	16.0	18.3	21.0	21.0	14.5	17.0	14.5	
Spencer	22.3	22.4	23.4	23.4	24.0	21.0	20.6	
Spirit Lake	25.0	21.0	20.0	20.0	21.4	23.5	23.0	
Springville	17.5	15.0	15.5	15.5	17.0	16.0	13.0	
St. Ansgar	21.0	25.5	22.5	22.5	17.0	24.0	25.0	
Stanton	26.0	27.0	18.0	18.0	14.0	15.0	20.0	
Starmont	* 19.5	22.0	15.7	15.7	23.0	19.3	18.5	

School	Prior to Implementation	Initial Year	Fiscal Years						
District	FY99	FY00	2006	2007	2008	2009	2010		
Storm Lake	23.2	22.5	24.2	24.2	21.7	19.7	21.9		
Stratford	14.0	13.0	12.0	12.0	14.0	9.0	14.0		
Stuart-Menlo	20.0	16.5	17.3	17.3	17.0	20.0	-		
Sumner	18.5	23.0	23.0	23.0	19.0	27.0	23.5		
Terril	20.0	19.0	10.0	10.0	-	16.0	15.5		
Tipton	25.3	23.3	16.3	16.3	22.0	22.7	19.0		
Titonka Consolidated	20.0	20.0	13.0	13.0	14.0	23.0	12.0		
Treynor	23.0	24.0	18.7	18.7	20.3	18.3	18.3		
Tri-Center	19.7	17.3	19.3	19.3	15.3	17.3	200.3		
Tri-County	11.5	17.5	19.0	19.0	21.0	13.0	14.0		
Tripoli	18.5	15.5	15.0	15.0	20.5	19.0	17.5		
Turkey Valley	19.0	20.5	19.0	19.0	23.0	26.0	19.0		
Twin Cedars	18.5	19.0	12.5	12.5	19.5	12.5	16.5		
Twin Rivers	21.0	10.0	11.0	11.0	14.0	14.0	11.0		
Underwood	19.5	18.3	20.0	20.0	23.3	18.7	21.0		
Union	19.2	20.2	19.8	19.8	16.8	16.6	19.2		
United	16.0	15.5	13.5	13.5	20.0	26.0	17.0		
Urbandale	* 22.1	15.1	21.2	21.2	20.6	20.7	22.4		
Valley	-	21.5	21.0	21.0	16.5	21.5	16.0		
Van Buren	23.5	20.0	25.5	25.5	15.3	15.7	16.7		
Van Meter	22.0	15.5	18.3	18.3	22.5	16.3	22.0		
Ventura	16.5	14.0	13.0	13.0	19.0	27.0	17.0		
Villisca	20.0	19.5	13.5	13.5	21.0	21.0	20.0		
Vinton-Shellsburg	20.4	22.1	18.3	18.3	19.4	20.2	21.4		
WACO	26.0	15.0	14.5	14.5	18.5	17.5	20.0		
Wall Lake View Auburn	21.5	22.0	19.5	19.5	19.5	15.0	31.0		
Walnut	20.0	18.0	14.0	14.0	24.0	10.0	13.0		
Wapello	20.0	18.7	20.0	20.0	19.0	18.0	19.7		
Wapsie Valley	15.7	18.0	16.0	16.0	20.0	17.3	16.0		
Washington	21.2	23.8	24.6	24.6	22.4	24.3	22.7		
Waterloo	* 24.0	23.1	22.5	22.5	21.5	23.7	23.1		
Waukee	-	24.8	22.8	22.8	23.7	22.7	22.7		

#### Average 3<sup>rd</sup> Grade Class Size For Selected Fiscal Years

School	_	Prior to ementation	Initial Year	Fiscal Years				
District		FY99	FY00	2006	2007	2008	2009	2010
Waverly-Shell Rock	*	19.7	18.7	17.8	17.8	21.8	20.7	21.8
Wayne		23.0	23.5	15.5	15.5	14.5	21.5	16.5
Webster City		24.8	24.0	20.2	20.2	24.0	18.4	19.0
West Bend-Mallard		12.0	12.5	17.0	17.0	21.0	21.0	25.0
West Branch		-	23.7	16.3	16.3	15.3	17.3	20.0
West Burlington Ind		26.5	15.0	18.3	18.3	18.0	18.3	17.7
West Central		14.0	27.0	17.0	17.0	15.5	21.0	19.0
West Central Valley		22.3	16.5	17.3	17.3	17.0	20.0	13.8
West Delaware County		24.6	24.8	22.0	22.0	21.2	19.6	19.6
West Des Moines		23.8	21.5	24.2	24.2	23.9	23.5	24.5
West Hancock		17.7	20.0	23.0	23.0	20.5	16.0	20.5
West Harrison		22.0	19.0	16.5	16.5	16.5	18.0	27.0
West Liberty		22.3	21.8	18.3	18.3	17.8	20.4	19.2
West Lyon		18.3	18.0	16.0	16.0	14.3	19.3	18.7
West Marshall		18.3	22.0	18.7	18.7	17.0	23.0	17.5
West Monona		18.0	15.0	17.7	17.7	18.3	13.3	17.5
West Sioux		19.3	17.0	23.5	23.5	24.0	25.5	21.5
Western Dubuque	*	24.0	20.7	20.2	20.2	19.9	22.8	21.9
Westwood		24.5	22.5	20.5	20.5	17.0	18.0	19.0
Whiting		26.0	16.0	18.0	18.0	15.0	17.0	21.0
Williamsburg		19.8	19.3	18.0	18.0	16.8	20.3	18.5
Wilton		24.0	24.0	18.3	18.3	22.7	20.0	21.0
Winfield-Mt. Union		15.0	15.0	13.0	13.0	16.5	17.0	15.0
Winterset		21.8	21.2	23.5	23.5	22.2	21.7	21.2
Woden-Crystal Lake		-	-	10.0	10.0	-	-	-
Woodbine		16.0	20.0	21.0	21.0	13.5	13.5	15.0
Woodbury Central		25.5	22.0	21.5	21.5	16.3	22.5	24.0
Woodward-Granger		19.0	20.5	25.0	25.0	18.7	17.3	21.5
Average		19.7	19.3	18.0	18.0	18.1	18.5	19.2

 $<sup>\</sup>mbox{\ensuremath{^{*}}}$  - School districts selected for review.

<u>Note:</u> The Department's reports did not include class size information for all years for all Districts. Also, new Districts were added as existing Districts consolidated.

School	Fiscal Year 2006		Fiscal Ye	ar 2007	Fiscal Year 2008		
District		Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
Adair-Casey	\$	21,111.01	18,372.55	19,056.19	19,300.04	23,722.83	37,619.78
Adel-Desoto-Minburn		79,342.86	79,342.86	81,067.05	81,067.05	80,416.29	80,416.29
AGWSR		44,491.32	45,326.37	39,015.15	39,821.10	34,715.89	34,715.89
A-H-S-T		42,848.14	42,848.14	39,501.87	39,501.87	37,831.46	37,831.46
Akron Westfield		35,582.34	35,582.34	35,287.60	35,287.60	32,154.09	32,154.09
Albert City-Truesdale	*	10,868.57	10,868.57	8,683.15	8,683.15	9,413.59	9,413.59
Albia		76,076.63	76,076.63	69,509.40	69,509.40	70,457.43	134,768.77
Alburnett		28,885.73	54,678.70	29,616.33	42,314.33	29,387.92	29,387.92
Alden		13,152.95	13,153.73	12,896.63	12,896.63	15,318.88	35,997.99
Algona		70,978.01	80,452.01	73,004.84	73,004.84	63,958.79	65,141.81
Allamakee		80,413.54	80,413.54	80,319.42	80,319.42	75,306.00	75,306.00
Allison-Bristow		14,173.34	14,173.34	15,930.22	15,930.22	17,699.83	17,699.83
Alta		33,258.63	33,258.63	36,143.01	22,354.09	38,511.48	52,300.40
Ames		229,970.93	228,951.19	227,475.81	227,491.09	234,043.91	233,051.34
Anamosa		70,752.02	68,068.62	71,777.59	71,650.01	71,765.63	71,893.21
Andrew		15,603.05	15,987.05	17,735.78	17,735.78	21,428.55	21,428.55
Anita		15,214.66	29,299.70	15,304.56	8,187.51	12,387.90	10,667.73
Ankeny		341,188.46	162,796.87	364,467.51	364,467.51	390,638.78	577,673.78
Anthon-Oto		16,457.72	16,457.72	14,169.68	14,169.68	13,460.66	13,460.66
Aplington-Parkersburg	*	47,784.36	46,012.35	43,855.88	50,818.89	48,710.54	48,710.54
Armstrong-Ringsted		21,378.87	21,378.87	21,301.87	21,301.87	22,072.75	22,145.75
AR-WE-VA		19,756.62	19,756.62	22,297.03	22,297.03	18,870.52	18,870.52
Atlantic		93,404.08	93,404.08	95,810.30	92,548.48	98,384.63	98,384.63
Audubon		34,243.02	54,346.07	33,365.60	21,326.92	30,892.98	30,947.99
Aurelia		18,341.97	18,342.00	17,458.66	17,458.66	16,077.04	16,077.04
Ballard		73,308.37	73,308.37	83,199.44	83,199.44	83,099.56	83,099.56
Battle Creek-Ida Grove		39,735.91	39,735.91	36,838.55	36,838.55	37,234.34	37,234.34
Baxter		21,752.19	21,752.19	21,905.04	21,905.04	21,966.30	21,966.30
BCLUW		35,769.01	35,769.01	34,824.17	34,824.17	32,566.61	38,398.68
Bedford		35,922.21	35,922.21	32,090.98	32,090.98	31,620.10	31,620.10
Belle Plaine		29,538.66	25,038.00	28,757.78	37,341.57	29,360.62	50,315.49
Bellevue		33,454.49	32,882.49	34,662.72	34,662.72	30,487.98	30,487.98
Belmond-Klemme		42,908.40	42,908.40	45,845.38	45,845.38	46,341.87	99,191.79

Fiscal Ye		Fiscal Year 2010				
Allocation	Expenditures	Allocation	Expenditures			
20,885.54	27,078.28	20,886.00	32,141.93			
78,584.27	78,584.27	78,584.00	78,580.00			
31,206.91	31,206.91	31,209.00	31,209.00			
31,685.53	31,685.53	31,683.00	31,683.00			
31,271.98	31,271.98	31,271.00	-			
8,092.15	8,092.15	8,093.00	8,093.00			
63,791.52	63,791.52	63,795.00	63,795.00			
26,534.75	26,534.75	26,537.00	26,537.00			
17,319.23	17,319.23	17,320.00	17,320.00			
65,087.97	65,087.97	65,090.00	65,090.00			
73,265.99	73,265.99	73,268.00	73,268.00			
14,161.85	14,161.85	14,163.00	14,163.00			
37,076.76	37,076.76	37,075.00	37,075.00			
235,398.36	235,398.36	235,412.00	237,409.03			
70,856.75	66,267.40	70,856.00	80,108.75			
20,409.23	20,409.23	20,409.00	20,409.00			
12,242.77	22,421.95	12,243.00	12,243.00			
403,925.28	446,197.73	403,912.00	435,076.55			
11,869.85	11,869.85	11,870.00	11,870.00			
53,739.68	53,739.68	53,738.00	41,702.13			
22,191.23	22,191.23	22,190.00	22,190.00			
17,523.69	17,523.69	17,523.00	17,523.00			
97,236.89	100,498.71	97,240.00	97,240.00			
32,478.92	45,136.32	32,477.00	42,699.94			
16,184.30	16,184.30	16,185.00	16,185.00			
85,091.95	85,091.95	85,086.00	85,086.00			
39,779.98	39,779.98	39,780.00	39,780.00			
21,563.99	21,563.99	21,562.00	21,562.00			
32,370.91	32,370.91	32,369.00	32,369.00			
33,341.99	33,341.99	33,342.00	33,342.00			
29,179.83	29,179.83	29,177.00	29,177.00			
31,543.83	31,543.83	31,544.00	29,961.45			
45,204.91	45,204.91	45,204.00	45,204.00			

School	Fiscal Year 2006		Fiscal Ye	ar 2007	Fiscal Year 2008		
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures	
Bennett *	9,372.71	1,293.20	10,952.13	326.56	12,136.43	2,000.81	
Benton	72,793.58	72,793.58	70,880.32	70,880.32	75,175.00	107,106.32	
Bettendorf	216,372.64	216,372.64	207,911.98	207,911.98	226,578.96	226,578.96	
Bondurant-Farrar	56,266.40	32,148.80	60,436.63	16,742.38	63,246.70	70,126.73	
Boone *	141,597.77	141,597.77	122,074.86	122,074.86	139,583.14	139,583.14	
Boyden-Hull	40,786.42	40,786.42	40,590.96	40,590.96	38,180.85	38,180.85	
Boyer Valley	25,234.43	26,234.43	29,243.70	29,243.70	31,895.12	31,895.12	
Brooklyn-Guernsey-Malcom	35,233.28	34,588.34	33,922.19	33,922.19	36,228.46	38,025.55	
Burlington	306,760.96	306,760.96	311,663.77	311,663.77	306,026.49	306,026.49	
C and M	12,966.28	12,966.28	12,618.73	12,618.73	11,150.34	11,150.34	
Cal	13,547.21	4,200.75	16,739.85	37,158.31	17,652.74	17,652.74	
Calamus-Wheatland	33,267.82	42,560.61	31,536.76	31,318.75	33,937.93	33,937.93	
Camanche	62,514.36	60,981.01	66,915.94	68,449.29	64,166.93	87,899.01	
Cardinal	46,513.72	36,336.86	40,564.52	37,304.23	39,765.08	39,765.08	
Carlisle	92,312.47	92,312.47	98,642.17	98,642.17	98,398.65	98,398.65	
Carroll	99,192.42	161,034.89	101,603.53	101,603.53	108,238.05	210,930.53	
Cedar Falls	234,759.81	261,708.38	226,486.95	230,266.37	243,252.12	230,340.89	
Cedar Rapids *	1,128,931.67	1,043,082.37	1,111,043.94	1,069,476.52	1,127,042.22	1,257,695.94	
Center Point-Urbana	65,588.04	65,588.04	67,778.44	67,778.44	68,086.75	68,086.75	
Centerville	96,109.53	96,109.53	99,974.84	99,974.84	90,727.58	90,727.58	
Central	30,787.58	25,571.75	29,498.31	29,498.31	30,684.85	30,684.85	
Central City	25,571.76	53,002.73	27,647.76	27,647.76	25,647.93	25,649.00	
Central Clinton	78,833.94	78,833.94	75,323.55	75,323.55	82,966.81	82,276.04	
Central Decatur	53,002.73	62,779.09	53,111.81	53,111.81	46,471.86	46,471.86	
Central Lee	56,530.94	38,431.58	55,270.64	62,152.09	55,169.61	55,169.61	
Central Lyon	28,608.67	28,608.67	36,052.21	36,052.21	36,664.53	36,664.53	
Chariton	95,197.93	50,002.57	90,971.16	166,682.52	91,222.00	91,222.00	
Charles City	99,631.10	91,287.40	83,838.95	103,253.12	90,185.06	102,117.44	
Charter Oak-Ute	21,899.54	21,899.54	19,611.19	19,611.19	20,033.69	20,033.69	
Cherokee	67,426.32	67,426.32	69,484.54	69,484.54	65,534.48	66,946.56	
Clarinda	57,665.21	57,665.21	61,611.01	61,611.01	51,999.44	63,832.79	
Clarion-Goldfield	58,649.60	58,176.51	61,334.68	64,928.77	58,686.43	56,229.64	

Fiscal Ye	ar 2009	Fiscal Year 2010				
Allocation	Expenditures	Allocation	Expenditures			
11,213.53	11,213.53	11,213.00	-			
79,000.12	79,000.12	79,001.00	79,001.00			
223,045.28	223,045.28	223,057.00	223,057.00			
68,705.51	172,142.41	68,700.00	136,831.92			
125,526.89	125,526.89	125,530.00	125,530.00			
41,458.60	41,458.60	41,461.00	41,461.00			
27,849.69	27,849.69	27,850.00	27,850.00			
29,869.83	17,796.11	29,868.00	12,964.83			
307,307.95	307,307.95	307,309.00	307,309.00			
13,550.77	13,550.77	13,551.00	13,551.00			
18,006.92	18,006.92	18,008.00	18,008.00			
31,615.84	31,615.84	31,614.00	31,880.22			
60,663.21	60,663.21	60,665.00	60,665.00			
41,337.69	54,774.84	41,338.00	41,338.00			
101,980.12	101,980.12	101,978.00	101,978.00			
95,575.82	95,575.82	95,575.00	105,382.05			
249,409.27	273,453.51	249,389.00	249,389.00			
1,102,799.24	935,479.47	1,102,801.00	1,235,325.75			
72,161.50	72,161.50	72,161.00	72,161.00			
91,484.29	68,400.66	91,487.00	114,570.63			
26,851.84	26,851.84	26,849.00	26,849.00			
27,746.30	27,746.30	27,746.00	27,746.00			
77,054.28	73,703.99	77,049.00	81,090.06			
47,892.92	47,892.92	47,891.00	47,891.00			
49,896.90	49,896.90	49,899.00	49,899.00			
34,427.06	34,427.06	34,429.00	34,429.00			
103,897.82	103,897.82	103,903.00	103,903.00			
91,138.14	112,112.24	91,144.00	119,149.42			
20,613.68	20,613.68	20,614.00	20,614.00			
61,151.06	61,151.06	61,155.00	61,155.00			
51,207.22	51,207.22	51,210.00	51,210.00			
56,004.91	58,461.70	56,004.00	56,004.00			

School		Fiscal Year 2006		Fiscal Ye	ar 2007	Fiscal Year 2008		
District		Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures	
Clarke		88,549.06	-	87,450.85	191,099.87	86,106.94	86,106.94	
Clarksville		19,726.49	20,203.49	19,310.80	19,310.80	21,318.34	21,318.34	
Clay Central-Everly		21,297.67	21,297.67	20,930.82	20,930.82	20,744.77	20,744.77	
Clayton Ridge		33,647.03	33,647.03	36,258.67	36,258.67	33,682.71	33,682.71	
Clear Creek-Amana		72,218.52	72,218.52	69,420.97	69,420.97	69,285.74	69,285.74	
Clear Lake		80,865.52	80,865.52	80,971.53	80,971.53	76,193.15	76,193.15	
Clearfield		7,711.13	7,711.13	7,478.40	1,033.56	6,730.33	12,376.58	
Clinton		305,686.18	266,322.93	308,628.60	283,262.13	304,109.91	303,217.28	
Colfax-Mingo		44,172.39	36,933.13	42,233.49	10,641.47	41,013.91	79,845.19	
College		236,552.87	236,552.87	233,544.58	233,544.58	240,000.04	240,000.04	
Collins-Maxwell		26,769.62	22,636.14	31,421.88	38,921.88	31,560.73	49,550.78	
Colo-Nesco		31,807.98	36,095.98	29,915.95	29,915.95	25,832.53	71,309.47	
Columbus		74,074.41	74,074.41	69,134.41	67,695.04	69,499.65	70,939.02	
Coon Rapids-Bayard		28,442.94	36,680.94	30,748.07	22,572.98	31,820.73	29,046.42	
Corning		29,327.74	29,327.74	27,506.44	29,096.23	33,443.51	35,513.84	
Corwith-Wesley		12,147.62	12,512.36	11,391.47	11,391.47	12,317.27	12,925.60	
Council Bluffs	*	664,180.01	646,307.19	672,919.03	672,919.03	676,573.33	692,556.43	
Creston		103,793.86	208,405.96	97,223.08	115,453.98	93,524.80	138,593.04	
Dallas Center-Grimes		95,250.56	95,250.56	95,799.61	95,799.61	96,594.02	127,709.17	
Danville		32,969.83	32,969.83	35,773.53	35,773.53	31,262.17	31,262.17	
Davenport	*	1,120,765.44	1,120,765.44	1,204,462.64	1,204,462.64	1,183,589.47	1,183,589.47	
Davis County		79,260.88	80,476.37	74,184.73	85,968.24	68,791.32	68,085.78	
Decorah		78,301.53	78,278.65	82,318.38	85,483.80	79,819.18	91,097.64	
Deep River-Millersburg	*	10,838.44	10,838.44	9,701.59	9,701.59	9,020.86	9,020.86	
Delwood		15,289.99	15,289.99	11,230.03	11,230.03	15,043.86	15,043.86	
Denison		139,847.56	139,847.18	131,389.64	131,389.64	130,128.22	130,128.22	
Denver		34,706.74	34,706.74	32,580.84	32,580.84	32,876.44	32,876.44	
Des Moines Independent	*	2,574,160.34	2,065,166.80	2,525,602.36	2,357,581.18	2,357,091.73	2,042,592.80	
Diagonal		8,418.45	8,418.45	8,705.65	8,705.65	8,058.31	8,058.31	
Dike-New Hartford		41,785.87	41,785.87	40,753.99	40,753.99	41,987.72	41,987.72	
Dows		12,683.35	12,683.35	11,182.66	11,182.66	10,301.75	12,108.94	
Dubuque	*	636,748.06	636,748.06	634,768.28	634,768.28	661,459.29	661,459.29	
Dunkerton		28,771.07	28,771.07	30,586.61	30,586.61	31,419.48	55,820.73	

Fiscal Ye		Fiscal Year 2010				
Allocation	Expenditures	Allocation	Expenditures			
87,913.37	87,913.37	87,910.00	79,119.00			
23,528.30	23,528.30	23,528.00	23,528.00			
21,164.30	21,164.30	21,165.00	21,165.00			
32,890.15	32,890.15	32,891.00	32,891.00			
67,784.28	67,784.28	67,786.00	59,752.00			
74,589.21	74,589.21	74,591.00	74,591.00			
5,660.77	210.23	5,661.00	11,910.13			
288,473.96	327,410.66	288,483.00	543,431.65			
48,800.29	48,800.29	48,796.00	48,796.00			
251,115.59	251,115.59	251,128.00	251,128.00			
30,067.37	30,067.37	30,067.00	30,067.00			
26,815.84	26,815.84	26,818.00	26,818.00			
65,009.99	65,009.99	65,010.00	64,989.77			
28,950.92	37,905.19	28,953.00	30,948.13			
32,795.99	34,367.32	32,795.00	32,795.00			
10,049.54	10,049.54	10,050.00	10,050.00			
668,246.21	670,135.93	668,253.00	668,253.00			
87,843.67	87,843.67	87,850.00	87,850.00			
102,015.17	102,015.17	102,011.00	102,011.00			
30,035.99	30,035.99	30,034.00	30,034.00			
1,168,984.88	1,168,984.88	1,168,953.00	1,097,341.08			
65,366.75	65,965.92	65,368.00	65,474.37			
77,800.12	77,800.12	77,803.00	77,803.00			
6,928.16	6,928.16	-	-			
13,305.69	13,305.69	13,307.00	13,307.00			
133,321.37	133,321.37	133,318.00	133,318.00			
32,112.13	33,112.13	33,112.00	33,112.00			
2,494,903.99	3,010,302.51	2,494,962.00	2,591,045.33			
8,438.30	8,438.30	8,438.00	8,438.00			
39,907.82	39,907.82	39,909.00	39,909.00			
7,923.69	7,923.69	7,923.00	7,923.00			
653,848.43	653,848.43	653,835.00	653,835.00			
27,125.99	27,125.99	27,126.00	27,126.00			

School	Fiscal Yea	ar 2006	Fiscal Ye	ar 2007	Fiscal Ye	ar 2008
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
Durant	28,208.53	46,206.19	29,824.37	31,021.71	28,680.60	28,680.60
Eagle Grove	56,199.49	58,598.49	56,356.59	56,356.59	56,718.01	56,718.01
Earlham	28,879.86	28,879.86	31,307.80	31,307.80	35,253.63	35,253.63
East Buchanan	32,030.64	32,030.64	31,004.25	31,004.25	32,932.05	32,932.05
East Central	24,602.44	24,602.44	21,395.04	21,395.04	19,880.15	19,880.15
East Greene	25,583.51	25,583.51	28,316.06	28,316.06	22,230.04	45,435.12
East Marshall	44,753.32	44,753.00	44,503.25	44,503.25	43,033.18	43,033.18
East Union	26,700.16	26,700.16	31,118.34	31,118.34	34,319.40	34,319.40
Eastern Allamakee	26,664.16	26,664.16	23,339.54	23,339.54	22,807.37	22,807.37
Eddyville-Blakesburg	48,331.83	55,209.19	44,455.88	44,455.88	43,210.26	43,210.26
Edgewood-Colesburg	38,953.25	38,953.25	38,967.79	38,967.79	36,271.80	36,271.80
Eldora-New Providence	46,053.32	46,053.00	43,157.98	43,157.98	41,238.08	41,238.08
Elk Horn-Kimballton	12,894.28	12,894.28	13,800.20	13,800.20	14,863.03	14,863.03
Emmetsburg	43,248.28	43,248.28	42,325.07	42,325.07	43,890.28	43,890.28
English Valleys	27,290.28	27,290.28	26,766.69	26,766.69	27,160.51	27,160.51
Essex	16,057.58	16,057.58	17,458.66	17,458.66	19,487.42	37,399.20
Esterville Lincoln	86,643.88	86,643.87	89,257.19	89,257.19	90,979.05	104,226.05
Exira	18,155.30	18,155.30	16,069.17	16,069.17	15,821.82	15,821.82
Fairfield	121,088.63	121,088.63	116,880.86	116,880.86	117,204.31	117,204.31
Farragut	11,783.49	11,783.49	14,262.83	14,262.83	12,297.48	12,297.48
Forest City	* 73,012.92	73,012.92	79,467.17	79,467.17	81,037.96	81,037.96
Fort Dodge	284,780.23	279,099.31	289,182.00	294,862.92	283,946.21	283,946.21
Fort Madison	143,448.56	143,448.56	150,475.42	150,475.42	151,503.92	243,046.41
Fredericksburg	17,113.98	16,774.82	17,713.27	18,283.43	16,489.57	16,489.57
Fremont	8,918.18	8,918.18	13,313.47	13,313.47	14,996.78	11,865.87
Fremont-Mills	27,058.42	39,697.41	27,112.88	27,112.88	24,363.28	61,364.18
Galva-Holstein	30,721.45	30,721.45	31,860.44	31,860.44	28,692.87	28,692.87
Garner-Hayfield	47,925.82	45,959.08	45,013.27	50,105.07	45,076.00	53,449.00
George Little Rock	30,959.19	30,959.19	30,725.56	30,725.56	30,456.93	30,456.93
Gilbert	44,194.11	44,194.11	51,569.52	51,569.52	48,021.99	48,021.99
Gilmore City-Bradgate	* 8,292.06	8,292.06	8,034.19	5,842.97	8,172.27	1,086.09
Gladbrook-Reinbeck	35,152.07	34,799.60	37,350.12	37,702.59	31,151.97	37,114.05

Fiscal Ye	Fiscal Year 2009		Fiscal Year 2010			
Allocation	Expenditures	Allocation	Expenditures			
29,966.29	29,966.29	29,964.00	29,964.00			
53,676.91	53,676.91	53,673.00	53,673.00			
38,676.44	38,676.44	38,679.00	38,679.00			
31,892.29	31,892.29	31,891.00	31,891.00			
17,283.22	17,283.22	17,281.00	17,281.00			
13,159.37	13,159.37	13,159.00	13,159.00			
43,930.60	43,930.60	43,927.00	43,927.00			
31,108.15	31,108.15	31,108.00	31,108.00			
27,573.22	27,573.22	27,573.00	27,573.00			
47,434.14	62,605.78	47,435.00	47,435.00			
32,135.06	32,135.06	32,137.00	32,137.00			
38,757.68	38,757.68	38,757.00	38,757.00			
16,256.31	16,256.31	16,257.00	16,257.00			
41,290.14	41,290.14	41,290.00	41,290.00			
27,094.60	27,094.60	34,023.00	34,023.00			
21,027.23	21,027.23	21,028.00	21,028.00			
87,155.98	87,155.98	87,154.00	87,154.00			
14,334.92	14,334.92	14,335.00	14,335.00			
104,987.51	104,987.51	104,988.00	104,988.00			
14,303.54	14,303.54	14,303.00	14,303.00			
73,937.52	73,937.52	73,940.00	73,940.00			
268,596.88	268,596.88	268,607.00	268,607.00			
144,064.58	144,064.58	144,076.00	144,076.00			
15,260.76	15,260.76	15,262.00	15,262.00			
15,126.00	24,013.09	15,126.00	15,126.00			
30,287.99	30,287.99	30,288.00	30,288.00			
26,233.83	26,233.83	26,236.00	26,236.00			
46,501.36	46,501.36	46,505.00	46,505.00			
28,431.69	28,431.69	28,430.00	28,430.00			
49,017.67	49,017.67	49,016.00	49,016.00			
6,276.46	4,904.89	6,277.00	16,925.97			
31,373.06	31,373.06	31,375.00	22,951.86			

School	Fiscal Yea		Fiscal Yea	ar 2007	Fiscal Yea	
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
Glenwood	122,046.20	122,046.20	118,434.95	118,434.95	124,299.06	124,299.06
Glidden-Ralston	19,190.76	20,831.76	19,171.85	19,171.85	22,005.88	24,745.68
GMG	29,529.46	29,529.46	26,904.85	26,904.85	26,013.36	38,159.40
Graettinger	15,497.59	15,600.48	13,197.81	38,443.92	14,976.99	14,977.00
Greene	16,749.85	16,749.85	16,671.55	16,671.55	14,407.17	14,407.17
Grinnell-Newburg	101,350.40	101,350.40	101,139.31	101,139.31	101,287.31	101,287.31
Griswold	35,425.80	49,971.10	37,324.47	38,214.17	33,710.01	50,801.16
Grundy Center	33,662.09	33,662.09	34,500.48	34,500.48	35,705.73	35,705.73
Guthrie Center	33,228.50	19,128.78	31,790.58	21,683.13	31,828.24	42,895.57
Hamburg	18,013.83	18,013.83	21,045.69	21,045.69	19,275.52	25,851.18
Hampton-Dumont	81,999.78	81,999.78	75,436.85	75,436.85	82,834.07	84,261.73
Harlan	72,799.45	71,986.40	84,491.84	85,304.89	83,956.66	83,956.66
Harmony	24,355.51	24,355.51	23,594.15	23,594.15	22,257.35	22,257.35
Harris-Lake Park	16,906.37	16,906.37	17,343.00	17,343.00	19,785.98	19,839.13
Hartley-Melvin-Sanborn	44,364.93	43,978.62	38,575.01	38,961.32	36,593.90	40,187.36
Highland	36,298.86	36,298.86	36,793.54	36,793.54	34,974.86	34,974.86
Hinton	32,347.03	32,347.03	32,857.96	32,857.96	32,554.34	40,774.64
H-L-V	20,837.27	20,837.27	17,412.88	17,412.88	17,408.78	17,408.78
Howard-Winneshiek	76,657.57	76,657.57	73,167.87	73,167.87	74,260.54	74,260.54
Hubbard-Radcliffe	25,607.77	25,607.77	21,187.01	24,845.01	21,133.75	21,133.75
Hudson	38,219.11	38,219.11	38,044.09	38,044.09	34,149.82	34,149.82
Humboldt	75,899.17	57,098.63	74,765.39	60,203.17	71,199.57	102,031.96
IKM	25,941.76	25,941.76	22,761.24	22,761.24	20,658.11	20,658.11
Independence	79,420.74	79,420.74	78,563.60	78,563.60	81,155.68	133,959.73
Indianola	170,755.46	170,755.46	182,764.53	182,764.53	188,841.68	186,942.82
Interstate 35	40,699.35	40,699.35	49,597.80	49,597.80	47,641.54	47,641.54
Iowa City	* 655,581.11	629,399.06	644,015.43	611,041.22	686,168.66	684,335.21
Iowa Falls	69,259.50	69,259.50	73,005.63	73,005.63	68,406.10	68,406.10
Iowa Valley	35,925.53	35,925.53	32,300.58	32,300.58	29,223.11	29,223.11
Janesville Consolidated	16,183.98	16,183.98	13,152.81	13,152.81	12,026.22	12,026.22
Jefferson-Scranton	65,015.54	65,015.54	67,865.30	67,865.30	67,479.37	98,855.53
Jesup	46,535.43	46,977.43	48,209.10	48,209.10	50,981.28	50,832.82

Fiscal Ye	Fiscal Year 2009		Fiscal Year 2010			
Allocation	Expenditures	Allocation	Expenditures			
124,733.50	124,733.50	124,723.00	124,723.00			
20,815.84	20,815.84	20,817.00	20,817.00			
24,964.15	24,964.15	24,963.00	24,963.00			
14,301.22	14,301.22	14,302.00	14,302.00			
16,492.15	16,492.15	16,491.00	16,491.00			
101,238.89	101,238.89	101,241.00	101,241.00			
31,654.14	31,654.14	31,653.00	14,125.00			
31,781.98	31,781.98	31,784.00	31,780.00			
34,845.22	44,928.72	34,848.00	47,200.79			
17,427.22	17,427.22	17,429.00	17,429.00			
78,794.29	78,794.29	78,795.00	78,795.00			
89,748.89	89,748.89	89,751.00	89,751.00			
25,379.99	25,379.99	25,378.00	25,378.00			
20,714.77	20,714.77	20,716.00	20,716.00			
34,395.68	34,395.68	34,398.00	34,398.00			
40,528.13	40,528.13	40,530.00	40,530.00			
35,345.98	35,345.98	35,344.00	35,344.00			
19,959.68	19,959.68	19,961.00	19,961.00			
73,355.52	73,355.52	73,353.00	73,353.00			
19,483.38	19,483.38	19,485.00	19,485.00			
30,514.60	30,514.60	30,517.00	30,517.00			
69,171.21	71,701.58	69,172.00	69,172.00			
21,640.61	21,640.61	21,641.00	21,641.00			
80,182.59	80,182.59	80,187.00	80,187.00			
172,056.38	173,921.17	172,061.00	172,095.07			
45,770.74	45,770.74	45,772.00	45,772.00			
710,281.57	679,074.35	710,320.00	691,352.19			
68,245.37	68,245.37	68,242.00	68,242.00			
29,249.52	29,249.52	29,249.00	29,249.00			
12,923.53	8,534.32	12,922.00	17,311.21			
75,564.90	75,564.90	75,565.00	75,565.00			
53,737.37	55,049.74	53,741.00	53,741.00			

School	Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008	
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
Johnston	245,338.58	240,192.23	254,309.55	230,073.66	269,745.61	313,354.50
Keokuk	155,878.33	155,878.33	148,617.78	148,617.78	138,794.92	325,347.99
Keota	15,284.12	15,284.12	15,329.42	15,329.42	15,738.91	30,019.02
Kingsley-Pierson	27,790.01	35,075.01	32,509.41	32,509.41	34,283.58	34,285.63
Knoxville *	121,209.15	121,209.15	113,178.17	113,178.17	116,280.33	116,280.33
Lake Mills	43,943.85	43,943.85	43,416.52	33,204.43	41,685.41	-
Lamoni	21,818.34	21,818.36	20,676.21	22,343.19	21,817.52	25,047.58
Laurens-Marathon	20,247.15	20,497.15	19,425.67	19,425.67	20,469.75	30,653.81
Lawton-Bronson	26,793.88	26,793.52	28,713.55	28,713.55	31,018.22	31,018.22
Le Mars	121,513.80	121,513.80	127,723.63	127,723.63	116,711.63	217,231.95
Lenox	22,910.73	22,910.73	23,987.71	23,987.71	27,243.42	27,243.42
Lewis Central *	154,131.24	154,131.24	183,888.38	135,669.65	181,045.38	118,895.87
Lineville-Clio	3,193.44	2,120.95	4,700.19	6,775.68	5,905.29	5,905.29
Linn-Mar	291,102.32	315,322.56	291,978.64	291,978.64	307,616.65	307,616.65
Lisbon	37,036.32	37,036.32	31,515.05	31,515.05	29,576.27	29,576.27
Logan-Magnolia	36,825.40	36,825.40	38,760.55	38,760.55	35,611.56	35,611.56
Lone Tree	25,869.76	25,869.76	25,332.19	25,332.19	24,920.82	24,920.82
Lousia-Muscatine	53,894.17	52,337.86	52,468.36	67,852.05	51,751.72	64,320.48
Lu Vverne	4,406.36	-	1,875.42	-	275.01	-
Lynnville-Sully	22,944.19	22,944.19	21,211.09	21,211.09	22,036.93	22,036.93
Madrid	33,478.75	33,478.75	36,216.03	36,215.55	33,241.87	33,242.35
Malvern	19,235.96	12,780.77	22,575.72	29,030.91	20,402.88	29,154.67
Manning	27,982.55	12,484.64	26,489.58	72,678.49	23,797.22	21,511.70
Manson Northwest Webster	33,216.76	33,216.76	28,342.50	28,342.50	29,729.81	29,729.81
Maple Valley	27,630.15	27,630.15	24,728.25	24,728.25	25,137.49	32,352.33
Maquoketa	92,076.50	92,076.50	92,612.10	92,612.10	94,849.03	94,849.03
Maquoketa Valley	45,885.05	45,884.51	43,901.67	43,901.67	41,795.62	41,795.62
Marcus-Meriden-Cleghorn	25,779.36	26,174.36	24,289.68	24,289.68	21,506.69	21,506.69
Marion Independent	121,248.48	121,248.48	122,837.11	122,837.11	128,396.97	119,474.61
Marshalltown	407,976.75	407,976.75	389,356.21	389,356.21	386,662.46	386,662.46
Martensdale-St. Marys	20,084.75	20,084.75	23,317.82	23,317.82	25,816.50	38,451.07
Mason City	266,860.89	266,788.31	252,656.46	252,729.04	268,248.61	268,248.61

Fiscal Ye	Fiscal Year 2009		Fiscal Year 2010			
Allocation	Expenditures	Allocation	Expenditures			
280,508.60	280,508.60	280,497.00	261,485.98			
138,869.52	138,869.52	138,880.00	138,880.00			
17,141.53	17,141.53	17,140.00	15,422.00			
31,105.84	31,105.84	31,108.00	31,108.00			
114,277.35	114,277.35	114,282.00	114,282.00			
38,880.91	90,778.41	38,881.00	38,881.00			
20,923.84	20,923.84	20,924.00	20,924.00			
20,236.15	20,236.15	20,235.00	20,235.00			
29,107.83	29,107.83	29,109.00	29,109.00			
111,849.65	111,849.65	111,859.00	111,859.00			
27,029.53	27,029.53	27,031.00	27,031.00			
190,390.56	125,129.46	190,400.00	366,029.34			
5,420.31	5,420.31	5,421.00	5,421.00			
321,709.02	321,709.21	321,689.00	321,689.00			
29,172.91	29,172.91	29,175.00	29,175.00			
36,004.60	36,004.60	36,007.00	36,007.00			
24,514.61	24,514.61	24,513.00	23,157.14			
46,054.14	40,194.63	46,052.00	37,686.80			
137.08	-	137.00	2,110.88			
23,316.91	23,316.91	23,316.00	23,316.00			
36,685.37	36,685.37	36,686.00	36,686.00			
13,957.38	13,957.38	13,958.00	13,958.00			
23,901.23	26,186.75	23,900.00	23,900.00			
28,494.45	28,494.45	28,497.00	28,497.00			
26,688.00	26,688.00	26,690.00	26,690.00			
94,405.83	94,405.83	94,405.00	94,405.00			
42,422.75	42,422.75	42,423.00	40,594.69			
18,483.23	18,483.23	18,483.00	18,483.00			
116,906.27	116,906.27	116,913.00	125,835.36			
395,202.42	395,202.42	395,212.00	395,212.00			
28,114.60	28,114.60	28,115.00	28,115.00			
260,544.40	260,544.40	260,529.00	260,529.00			

School	Fiscal Yea	r 2006	Fiscal Yea	ar 2007	Fiscal Yea	ar 2008
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
Mediapolis	45,075.57	44,561.86	48,601.87	49,115.58	47,472.98	47,472.98
Melcher-Dallas	20,545.15	29,403.15	21,139.64	21,139.64	23,628.66	25,945.84
Meservey-Thornton	8,180.73	8,180.73	-	-	-	-
MFL Marmac	53,201.91	53,201.91	57,421.60	57,421.60	54,702.49	76,591.45
Midland	26,047.22	21,526.87	29,591.47	34,111.82	30,912.78	30,913.00
Mid-Prairie	69,274.56	64,241.37	66,662.12	71,695.31	62,685.41	62,685.42
Missouri Valley	51,287.54	51,287.54	47,837.25	47,837.25	51,747.97	51,747.97
MOC-Floyd Valley	66,397.51	66,397.51	66,687.77	66,687.77	71,800.44	71,800.44
Montezuma	31,994.64	31,994.64	28,873.44	28,873.44	28,649.54	24,555.01
Monticello	50,336.60	45,946.41	50,616.24	55,866.68	50,659.18	53,047.27
Moravia	24,057.52	24,057.52	22,227.16	22,227.16	24,999.98	37,443.92
Mormon Trail	18,868.50	19,846.75	18,406.45	18,406.45	17,169.59	21,285.34
Morning Sun	17,225.30	17,225.30	17,527.75	17,527.75	14,450.51	33,066.38
Moulton-Udell	14,233.60	14,233.60	17,411.30	15,405.89	14,882.81	16,865.52
Mount Ayr	44,097.07	44,097.07	40,334.78	40,334.78	39,524.87	39,524.87
Mount Pleasant	126,431.63	126,431.63	131,472.11	131,472.11	134,714.78	134,714.78
Mount Vernon	53,819.62	53,819.62	57,427.90	57,427.90	62,268.11	62,268.11
Murray	23,082.32	23,082.32	21,440.04	21,440.04	22,253.59	22,253.59
Muscatine	348,908.42	337,898.86	353,994.35	346,393.12	337,385.59	373,877.55
Nashua-Plainfield	43,248.28	43,326.28	36,931.70	36,931.70	36,570.35	36,570.35
Nevada	* 86,180.93	76,425.40	93,891.45	92,190.67	97,762.97	95,750.16
New Hampton	51,670.05	51,670.05	46,796.31	46,796.31	51,232.75	51,232.75
New London	34,754.49	34,754.49	35,308.53	35,308.53	33,887.09	19,783.93
New Market	7,741.26	21,287.36	7,895.25	15,620.15	6,113.42	6,113.42
Newell-Fonda	26,411.36	26,411.36	27,091.17	27,091.17	26,838.41	26,838.41
Newton	201,367.35	201,223.83	199,199.24	199,199.24	198,657.53	198,657.53
Nishna Valley	12,207.89	24,415.89	14,841.92	7,849.71	16,277.67	-
Nodaway Valley	45,258.92	45,258.92	42,510.59	42,510.59	42,797.74	42,798.00
Nora Springs-Rock Falls	24,349.64	33,303.64	22,460.06	22,460.06	22,559.66	22,559.66
North Cedar	52,675.38	52,675.38	47,120.79	47,120.79	45,598.73	50,039.73
North Central	32,737.96	32,737.96	28,434.08	28,434.08	32,582.65	32,582.65
North Fayette	54,460.04	77,648.42	53,232.19	59,727.81	46,306.05	54,499.00

Fiscal Ye	Fiscal Year 2009		Fiscal Year 2010			
Allocation	Expenditures	Allocation	Expenditures			
44,582.29	44,582.29	44,583.00	44,583.00			
25,141.84	25,141.84	25,140.00	25,140.00			
-	-	-	-			
54,879.22	54,879.22	54,877.00	54,877.00			
32,723.99	32,723.99	32,722.00	32,722.00			
68,649.66	68,649.66	68,648.00	68,648.00			
51,272.30	51,272.30	51,275.00	51,275.00			
74,582.28	74,582.28	74,586.00	74,586.00			
32,579.99	36,674.52	32,583.00	32,583.00			
51,714.91	19,066.40	51,717.00	10,400.28			
23,326.15	23,326.15	23,325.00	23,325.00			
16,672.15	16,672.15	16,672.00	16,672.00			
16,667.54	16,667.54	16,668.00	1,668.00			
14,647.38	14,670.08	14,648.00	14,648.00			
41,431.83	41,431.83	41,434.00	41,434.00			
140,279.96	140,279.96	140,281.00	140,281.00			
65,995.35	65,995.35	65,999.00	65,999.00			
20,579.99	20,579.99	20,580.00	9,001.12			
360,716.69	358,127.45	360,720.00	363,719.79			
32,957.53	32,957.53	32,959.00	32,959.00			
102,234.43	119,226.55	102,229.00	102,229.00			
46,869.67	46,869.67	46,874.00	46,874.00			
33,921.69	35,546.44	33,924.00	34,894.55			
-	-	-	-			
28,025.07	28,025.07	28,026.00	28,026.00			
208,765.78	208,765.78	208,774.00	182,994.58			
16,018.15	46,940.67	16,018.00	16,018.00			
42,254.29	42,254.29	42,255.00	42,255.00			
21,705.68	21,705.68	21,708.00	21,708.00			
47,768.75	47,768.75	47,766.00	42,993.00			
26,959.84	26,959.84	26,960.00	26,960.00			
47,568.91	47,569.00	47,566.00	47,566.00			

School	Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008	
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
North Iowa	38,498.72	39,894.67	34,406.53	45,235.49	30,276.08	35,370.50
North Kossuth	19,271.96	19,271.20	18,152.63	18,152.63	17,837.33	17,837.33
North Linn	36,647.93	36,647.93	37,094.73	37,094.73	37,996.27	37,996.27
North Mahaska	32,732.09	32,732.09	30,842.80	30,842.80	32,201.18	32,201.18
North Polk	52,010.70	52,010.70	50,389.64	50,389.64	55,172.35	55,172.35
North Scott	153,592.96	153,592.96	136,762.41	136,762.41	153,874.33	153,874.33
North Tama County	30,745.71	35,250.08	30,750.42	33,156.65	26,225.26	85,746.58
North Winneshiek	19,413.43	22,464.43	17,689.99	17,689.99	20,080.78	39,652.42
Northeast	37,274.05	37,274.05	40,451.23	40,451.23	37,261.64	37,261.64
Northeast Hamilton	16,376.51	16,376.51	15,096.53	15,096.53	17,857.12	17,857.12
Northwood-Kensett	27,512.95	27,512.95	26,789.98	26,789.98	28,967.89	28,967.89
Norwalk	113,005.72	113,005.72	119,902.18	119,902.18	118,093.20	118,093.20
Odebolt-Arthur	24,042.45	24,042.45	17,665.91	17,665.91	15,963.08	15,963.08
Oelwein	88,681.33	88,680.78	82,471.96	82,471.96	82,944.28	82,944.56
Ogden	40,109.23	40,109.23	40,126.74	40,126.74	36,185.13	40,127.00
Okoboji	50,559.27	65,334.27	51,403.35	51,403.35	46,926.71	68,741.54
Olin Consolidated	* 14,663.87	14,703.87	13,452.42	13,452.42	12,729.79	12,729.79
Orient-Macksburg	11,985.22	4,778.63	9,493.55	1,874.38	8,910.65	4,205.21
Osage	50,138.19	48,035.80	47,121.57	49,223.96	48,490.13	48,490.13
Oskaloosa	154,458.59	102,500.53	151,774.11	203,732.17	159,585.77	159,585.77
Ottumwa	325,352.40	323,450.86	348,429.29	348,142.00	327,541.70	349,694.20
Panorama	52,651.12	52,651.12	46,610.78	46,610.78	44,361.16	91,306.42
Paton-Churdan	12,162.69	12,162.69	11,021.21	11,021.21	12,568.74	12,568.74
PCM	51,784.72	35,703.84	50,711.76	35,167.35	52,477.83	56,931.39
Pekin	46,375.57	42,546.56	45,822.09	45,746.17	47,948.62	47,948.62
Pella	116,099.57	116,099.57	114,182.77	114,182.77	119,468.27	317,960.01
Perry	146,334.03	146,334.03	140,259.11	140,259.11	152,126.59	152,126.59
Pleasant Valley	152,390.02	152,390.00	154,872.39	154,872.39	160,398.26	160,398.26
Pleasantville	34,607.14	34,732.14	41,168.47	41,168.47	41,724.99	42,418.96
Pocahontas Area	24,728.84	24,728.84	24,682.45	24,682.45	28,233.27	28,233.27
Pomeroy-Palmer	13,875.34	4,587.33	13,151.24	22,439.25	12,364.36	12,364.36
Postville	* 45,821.45	45,821.45	48,064.64	48,064.64	50,200.58	59,586.11

Fiscal Ye	Fiscal Year 2009		Fiscal Year 2010			
Allocation	Expenditures	Allocation	Expenditures			
28,876.60	51,392.27	28,879.00	28,879.00			
16,395.68	16,395.68	16,396.00	16,396.00			
37,579.83	37,579.83	37,577.00	37,577.00			
35,699.06	35,699.06	35,698.00	35,698.00			
53,231.04	51,845.82	53,237.00	54,307.38			
152,678.70	152,678.70	152,678.00	152,678.00			
29,081.07	29,081.07	29,083.00	29,083.00			
18,247.38	18,247.38	18,247.00	18,247.00			
36,483.21	36,483.21	36,486.00	36,486.00			
14,575.38	14,575.38	14,574.00	14,574.00			
24,107.99	24,107.99	24,107.00	24,107.00			
117,352.55	117,352.55	117,345.00	117,345.00			
16,631.53	16,631.53	16,633.00	16,633.00			
81,362.75	81,362.75	81,364.00	81,364.00			
37,964.29	37,964.29	37,961.00	37,961.00			
48,458.76	48,458.76	48,461.00	48,461.00			
14,029.38	14,029.38	14,030.00	14,030.00			
9,705.69	1,887.04	9,705.00	43,235.96			
50,712.44	24,211.52	50,709.00	-			
155,345.50	99,200.44	155,345.00	211,490.06			
323,148.41	309,194.56	323,168.00	305,313.41			
40,222.60	40,222.60	40,221.00	40,221.00			
12,040.62	12,040.62	12,040.00	12,040.00			
53,413.35	90,307.26	53,418.00	76,329.80			
41,285.52	58,874.44	41,284.00	54,488.01			
118,103.01	118,103.01	118,105.00	118,105.00			
141,483.21	141,483.21	141,489.00	141,489.00			
166,978.98	166,978.98	166,973.00	166,973.00			
45,168.91	45,168.91	45,170.00	45,170.00			
27,953.07	27,953.07	27,953.00	27,953.00			
11,903.54	11,903.54	11,903.00	11,903.00			
49,302.00	49,302.00	49,305.00	49,305.00			

School	Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008	
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
Prairie Valley	42,110.68	42,110.68	40,821.49	40,821.49	38,632.96	38,632.96
Prescott	3,997.03	3,997.03	4,028.74	4,028.74	4,577.30	4,577.30
Preston	20,635.54	20,635.53	20,538.84	20,538.84	18,736.77	18,736.77
Red Oak	92,233.03	92,233.03	87,171.36	87,171.36	86,971.56	86,971.56
Remsen-Union	21,812.47	21,812.47	22,761.24	22,761.24	18,438.21	18,438.21
Riceville	24,102.71	24,102.71	20,839.24	20,839.24	18,846.97	18,846.97
River Valley	27,624.28	27,624.28	29,660.54	29,660.54	29,675.22	34,701.70
Riverside	32,069.97	32,069.97	35,147.87	35,147.87	38,401.28	38,401.28
Rock Valley	43,323.60	43,323.60	42,257.57	42,257.57	39,505.09	88,257.72
Rockwell City-Lytton	30,989.32	30,989.32	29,985.81	29,985.81	28,327.44	35,645.50
Rockwell-Swaledale	18,937.96	18,937.96	17,204.05	17,204.05	14,658.64	14,658.64
Roland-Story	48,949.54	48,949.54	48,303.83	48,303.83	53,169.11	75,600.17
Rudd-Rockford-Marble Rock	29,604.80	29,604.80	32,346.38	32,346.38	32,606.20	32,606.20
Russell	10,100.98	10,100.98	8,844.60	8,844.60	7,142.85	7,332.00
Ruthven-Ayrshire	15,274.93	15,331.93	16,902.09	16,902.09	18,430.69	18,430.69
Sac	31,479.85	17,913.02	31,489.39	101,335.22	29,128.94	29,128.94
Saydel *	90,357.98	101,863.79	91,594.45	94,879.64	84,162.06	87,116.95
Schaller-Crestland	25,860.57	25,860.57	27,923.29	27,923.29	21,911.70	27,480.40
Schleswig	22,010.86	22,010.86	18,060.26	18,060.26	15,778.49	15,778.49
Sentral	14,365.87	14,365.87	14,262.05	14,262.05	14,765.09	14,765.09
Sergeant Bluff-Luton	87,625.73	87,625.73	88,568.74	88,568.74	85,893.03	123,401.54
Seymour	20,849.01	19,148.09	23,593.36	25,294.28	17,193.13	17,193.13
Sheffield-Chapin	18,968.09	18,968.09	24,498.50	24,498.50	24,390.58	24,390.58
Sheldon	50,502.33	50,502.33	53,116.53	53,116.53	59,699.83	59,699.83
Shenandoah	77,129.70	77,129.70	74,092.36	74,092.36	72,626.49	72,626.49
Sibley-Ocheyedan	47,016.77	33,873.50	49,318.33	62,048.43	50,058.31	49,771.04
Sidney	23,112.45	23,112.45	27,783.56	27,783.56	26,626.52	26,626.52
Sigourney	35,789.94	35,789.94	39,477.79	39,477.79	33,391.65	41,324.96
Sioux Center	56,561.07	56,561.07	59,415.05	59,415.05	61,125.74	61,125.74
Sioux Central	24,804.17	24,807.16	23,432.70	42,600.71	24,983.94	24,983.94
Sioux City *	974,131.86	974,131.86	1,022,922.56	1,032,492.27	1,003,528.17	981,758.38

Fiscal Ye	Fiscal Year 2009		Fiscal Year 2010			
Allocation	Expenditures	Allocation	Expenditures			
38,890.14	38,890.14	38,890.00	38,890.00			
4,872.00	4,872.00	4,872.00	4,872.00			
19,406.76	19,406.76	19,407.00	19,407.00			
89,363.06	89,363.06	89,358.00	89,358.00			
20,092.14	20,092.14	20,090.00	20,090.00			
16,047.23	16,047.23	16,047.00	16,047.00			
31,314.92	31,314.92	31,317.00	31,317.00			
32,784.45	32,784.45	32,783.00	23,991.87			
41,326.14	41,326.14	41,325.00	41,325.00			
31,481.06	31,481.06	31,480.00	26,137.03			
14,368.61	14,368.61	14,369.00	14,369.00			
54,101.05	54,101.05	54,101.00	54,101.00			
28,842.92	28,842.92	28,842.00	28,842.00			
-	-	-	-			
16,705.84	16,705.84	16,705.00	16,705.00			
27,883.38	27,883.38	27,883.00	27,883.00			
87,639.21	87,639.21	87,642.00	87,642.00			
19,723.85	19,723.85	19,722.00	19,722.00			
15,912.45	15,912.45	15,911.00	15,911.00			
13,687.84	13,687.84	13,688.00	13,688.00			
81,051.65	81,051.65	81,048.00	81,048.00			
17,251.84	17,251.84	17,253.00	17,253.00			
23,456.30	23,456.30	23,454.00	23,454.00			
60,124.14	60,124.14	60,128.00	60,128.00			
68,122.14	68,122.14	68,125.00	68,125.00			
49,110.45	74,861.64	49,108.00	49,394.25			
22,294.61	22,294.61	22,296.00	22,296.00			
33,604.60	33,604.60	33,603.00	33,603.00			
68,825.05	68,825.05	68,826.00	68,826.00			
27,400.15	27,400.15	27,400.00	-			
1,015,014.76	1,015,187.76	1,015,031.00	946,702.08			

### Comparison of Allocations and Expenditures For Fiscal Years 2006 through 2010

School	Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008	
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
Solon	59,285.70	58,958.74	55,970.90	61,691.86	53,734.17	53,734.17
South Clay	6,699.94	7,614.94	6,737.86	6,737.86	6,435.53	7,937.94
South Hamilton	36,804.46	36,804.46	39,640.82	39,640.82	43,991.97	44,704.97
South O'Brien	36,587.66	36,252.55	33,274.02	33,609.13	32,680.57	29,144.13
South Page	15,118.40	15,118.40	15,536.66	15,536.66	13,276.06	13,276.06
South Tama County	124,103.82	147,220.14	115,325.19	164,933.42	101,791.25	172,139.48
South Winneshiek	26,977.22	26,977.22	25,701.67	25,701.67	28,005.34	57,935.25
Southeast Polk	293,301.39	286,382.00	292,455.90	299,375.29	303,886.19	317,573.49
Southeast Warren	26,688.42	37,934.74	27,184.33	25,705.32	31,120.92	28,699.62
Southeast Webster-Grand	35,350.48	35,350.48	36,605.65	36,605.65	39,792.38	42,587.62
Southern Cal	30,236.79	30,236.79	27,483.94	27,483.94	28,115.55	28,163.18
Spencer	115,944.80	126,845.31	113,592.66	113,592.66	116,524.28	116,524.28
Spirit Lake	73,901.04	73,901.04	70,277.95	70,277.95	74,027.85	74,027.85
Springville	20,503.28	20,503.28	20,308.31	20,308.31	23,109.69	32,047.99
St. Ansgar	37,824.84	37,824.84	33,807.31	33,807.31	36,943.29	36,943.29
Stanton	12,283.22	12,283.22	13,568.88	13,568.88	12,391.66	12,391.66
Starmont *	44,870.53	44,870.53	44,502.47	44,502.47	43,713.20	52,168.28
Storm Lake	141,608.73	141,608.73	152,367.82	152,367.82	152,087.02	152,087.02
Stratford	9,751.91	7,175.64	12,225.96	14,802.23	11,358.48	11,358.48
Sumner	32,247.44	32,247.44	28,874.22	28,874.22	28,378.28	28,378.28
Terril	8,478.73	8,478.73	9,469.47	9,469.47	8,195.82	8,195.82
Tipton	40,684.28	40,684.28	43,741.01	43,741.01	45,991.46	45,991.46
Titonka Consolidated	11,247.76	1,384.67	10,118.43	10,118.43	9,158.37	14,682.91
Treynor	33,710.61	33,710.61	34,203.23	33,522.19	36,223.69	36,904.73
Tri-Center	40,305.09	59,289.58	34,249.03	45,712.54	39,512.59	39,512.59
Tri-County	19,019.16	60,780.72	19,935.68	24,582.12	21,428.55	21,363.04
Tripoli	24,030.71	24,030.71	28,225.27	37,610.27	28,696.63	28,696.63
Turkey Valley	23,025.38	23,025.38	21,187.01	21,187.01	18,689.68	18,689.68
Twin Cedars	27,886.27	27,886.27	25,839.84	25,839.84	31,301.76	42,835.63
Twin Rivers	7,867.66	6,421.71	9,516.06	36,117.01	10,026.74	10,026.74
Underwood	37,268.18	37,268.18	36,702.75	36,702.75	39,681.15	39,681.15

Fiscal Ye	ar 2009	Fiscal Year 2010			
Allocation	Expenditures	Allocation	Expenditures		
51,619.81	51,619.81	51,625.00	51,625.00		
5,829.23	5,829.23	5,829.00	5,829.00		
43,620.45	43,620.45	43,623.00	43,623.00		
32,128.14	35,664.58	32,125.00	32,125.00		
10,359.69	10,359.69	10,360.00	10,360.00		
108,259.82	118,150.00	108,262.00	177,467.42		
25,995.69	25,995.69	25,996.00	25,996.00		
309,020.16	309,020.16	309,049.00	309,049.00		
28,427.06	26,336.81	28,426.00	21,589.48		
38,074.60	38,074.60	38,072.00	38,072.00		
27,883.38	27,883.38	27,885.00	27,885.00		
111,299.97	111,299.97	111,308.00	111,308.00		
68,507.97	68,507.97	68,511.00	68,511.00		
19,988.76	19,988.76	19,988.00	19,988.00		
36,179.99	36,179.99	36,178.00	36,178.00		
11,826.91	11,826.91	11,826.00	11,826.00		
45,445.37	45,445.37	45,446.00	45,446.00		
149,548.59	149,548.59	149,550.00	149,550.00		
11,042.76	11,042.76	11,042.00	11,042.00		
27,361.83	27,361.83	27,362.00	27,362.00		
9,741.69	8,929.62	9,742.00	8,625.05		
47,321.52	47,321.52	47,324.00	47,324.00		
7,750.62	6,750.62	7,751.00	8,751.00		
32,116.60	32,116.60	32,116.00	32,116.00		
38,914.60	38,914.60	38,914.00	38,914.00		
21,748.61	21,814.12	21,749.00	21,749.00		
28,222.61	28,222.61	28,225.00	28,225.00		
19,235.99	19,235.99	19,237.00	19,237.00		
28,467.68	28,467.68	28,468.00	28,468.00		
9,397.84	9,397.84	9,398.00	9,398.00		
40,177.36	40,177.36	40,178.00	40,178.00		

### Comparison of Allocations and Expenditures For Fiscal Years 2006 through 2010

School		Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008	
District		Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
Union		67,974.56	67,974.56	69,279.65	69,279.65	68,020.88	68,020.88
United		22,116.33	22,116.33	17,458.66	17,458.66	15,527.02	15,527.02
Urbandale	*	157,819.31	111,646.03	166,489.68	164,281.88	182,169.71	243,276.89
Valley		31,055.45	52,421.00	32,809.02	50,822.46	31,345.09	20,014.83
Van Buren		44,289.60	44,289.60	48,761.74	48,761.74	41,214.53	75,077.29
Van Meter		28,506.53	28,570.53	32,974.40	32,974.40	31,155.72	31,155.72
Ventura		18,558.76	18,756.76	16,880.37	16,880.37	17,220.43	17,220.43
Villisca		23,961.25	23,961.25	28,222.90	28,222.90	23,463.86	23,463.86
Vinton-Shellsburg		104,959.03	104,959.03	103,985.81	103,985.81	101,605.65	101,605.65
WACO		28,740.93	28,740.93	32,507.83	32,507.83	31,439.26	7,969.75
Wall Lake View Auburn		34,971.28	34,971.28	30,216.34	30,216.34	28,052.42	28,052.42
Walnut		19,100.36	19,100.36	16,786.42	16,786.42	18,336.52	18,336.52
Wapello		59,979.72	63,350.00	63,323.40	32,755.04	54,745.82	26,726.28
Wapsie Valley		33,523.95	33,523.95	32,674.00	32,674.00	37,866.26	37,866.26
Washington		108,850.61	111,711.71	105,584.12	109,518.02	107,849.07	107,849.07
Waterloo	*	788,726.60	788,726.60	755,334.50	755,334.50	760,891.67	766,488.26
Waukee		271,069.42	260,226.99	295,201.70	294,574.96	324,348.15	338,077.32
Waverly-Shell Rock	*	83,454.55	81,696.36	88,710.05	90,468.24	91,613.72	101,378.72
Wayne		33,400.10	33,400.10	33,040.33	33,040.33	32,629.74	88,563.47
Webster City		103,872.51	220,749.52	99,679.16	105,377.55	101,366.46	101,366.46
West Bend-Mallard		17,649.70	17,649.70	12,990.57	12,990.57	15,805.79	15,805.79
West Branch		38,086.84	82,162.94	35,382.34	42,701.24	36,856.63	13,163.43
West Burlington Ind		50,742.61	50,742.61	48,042.92	48,042.92	50,161.00	50,161.00
West Central		18,796.49	18,796.00	17,828.93	17,828.93	18,069.02	18,796.26
West Central Valley		61,701.57	26,863.16	55,893.95	28,519.67	53,900.99	116,113.68
West Delaware County		83,225.23	83,225.23	87,523.86	87,523.86	84,687.53	84,687.53
West Des Moines		436,863.62	454,300.46	430,728.20	526,591.36	441,199.31	439,560.04
West Hancock		43,955.60	43,955.60	45,450.24	45,450.24	37,187.26	38,473.76
West Harrison		31,955.31	35,050.31	26,997.22	26,997.22	25,714.81	25,714.81
West Liberty		77,608.49	77,608.49	79,185.33	79,185.33	79,839.98	79,839.98
West Lyon		37,713.51	37,713.51	40,128.33	40,128.33	39,280.91	39,280.91
West Marshall		42,104.80	42,104.80	38,831.20	38,831.20	48,050.31	48,050.31

Fiscal Ye	ar 2009	Fiscal Year 2010		
Allocation	Expenditures	Allocation	Expenditures	
67,377.66	67,377.66	67,378.00	67,378.00	
20,438.30	20,438.30	20,437.00	20,437.00	
185,417.91	185,417.91	185,423.00	151,110.74	
27,438.46	36,926.98	27,437.00	33,355.96	
44,076.91	44,076.91	44,075.00	44,075.00	
31,952.75	31,952.75	31,954.00	31,954.00	
15,705.69	15,705.69	15,705.00	15,705.00	
23,980.15	23,980.15	23,980.00	23,980.00	
97,845.66	97,845.66	97,837.00	97,837.00	
31,449.68	8,536.68	31,450.00	9,259.42	
29,254.15	29,254.15	29,252.00	29,252.00	
13,548.46	13,548.46	13,549.00	13,549.00	
51,310.60	122,016.42	51,307.00	51,307.00	
40,833.68	40,833.68	40,833.00	40,833.00	
108,688.58	82,652.10	108,694.00	63,315.50	
741,394.96	741,394.96	741,408.00	741,408.00	
343,106.11	343,106.11	343,126.00	343,126.00	
92,620.58	92,620.58	92,620.00	92,620.00	
36,049.84	36,049.84	36,050.00	36,050.00	
98,093.05	98,093.05	98,099.00	98,099.00	
17,865.22	17,865.22	17,865.00	15,630.00	
40,874.29	17,865.22	40,875.00	36,706.17	
47,643.22	47,643.22	47,645.00	47,645.00	
15,056.31	15,056.31	15,055.00	14,534.83	
51,926.29	51,926.29	51,928.00	51,928.00	
86,567.05	86,567.05	86,568.00	86,568.00	
454,950.71	452,517.82	454,926.00	458,998.16	
35,186.76	35,186.76	35,185.00	35,185.00	
22,463.07	22,463.07	22,463.00	22,463.00	
84,895.36	84,895.36	84,899.00	84,899.00	
39,496.59	39,496.59	39,497.00	39,497.00	
52,809.21	52,809.21	52,808.00	52,808.00	

### Comparison of Allocations and Expenditures For Fiscal Years 2006 through 2010

School	School Fiscal Year 2006 Fiscal Year 2007		Fiscal Year 2008			
District	Allocation	Expenditures	Allocation	Expenditures	Allocation	Expenditures
West Monona	53,273.92	44,005.44	46,330.53	84,916.01	48,216.12	48,216.12
West Sioux	43,708.67	43,708.67	43,505.75	43,505.75	44,923.46	44,923.46
Western Dubuque	* 151,148.73	151,164.66	148,148.37	165,992.71	149,576.80	174,398.53
Westwood	36,683.93	36,683.93	38,921.21	38,921.21	34,279.82	34,279.82
Whiting	11,389.23	11,389.23	13,475.71	13,475.71	14,493.84	14,493.84
Williamsburg	52,714.70	52,714.70	52,192.04	52,192.04	52,336.57	52,336.57
Wilton	46,384.77	46,384.77	48,554.50	48,554.50	50,262.69	50,262.69
Winfield-Mt. Union	23,076.45	23,076.45	25,978.79	25,978.79	25,828.77	25,828.77
Winterset	103,562.77	101,305.96	102,529.59	106,560.35	100,265.39	110,903.44
Woden-Crystal Lake	7,064.07	7,064.07	6,992.47	6,992.47	7,142.85	7,142.85
Woodbine	22,020.06	22,020.06	24,705.74	24,705.74	24,547.88	23,741.42
Woodbury Central	36,313.93	36,313.93	33,229.01	33,229.01	38,958.82	38,958.82
Woodward-Granger	33,388.36	44,367.36	37,883.42	37,883.42	40,062.62	40,062.62
Total	\$ 29,250,000.00	28,634,979.39	29,250,000.00	29,579,133.64	29,250,000.00	31,411,126.23

<sup>\* -</sup> School districts selected for review.

Fiscal Ye	ar 2009	Fiscal Year 2010		
Allocation	Expenditures	Allocation	Expenditures	
38,346.45	38,346.45	38,346.00	38,346.00	
44,589.21	44,589.21	44,588.00	44,588.00	
155,209.79	152,168.78	155,219.00	158,260.01	
35,153.07	35,153.07	35,152.00	35,152.00	
15,332.76	15,332.76	15,333.00	15,333.00	
49,240.60	49,240.60	49,241.00	49,241.00	
48,153.21	48,153.21	48,154.00	48,154.00	
25,105.84	25,105.84	25,105.00	25,105.00	
109,121.97	109,121.97	109,117.00	109,117.00	
7,272.00	7,272.00	7,272.00	7,272.00	
27,611.53	28,417.99	27,611.00	27,611.00	
33,321.21	33,321.21	33,323.00	33,323.00	
42,827.06	42,827.06	42,827.00	42,827.00	
29,250,000.00	29,869,573.50	29,250,240.00	29,750,381.31	

School District	Fiscal Year 2006 Carry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Adair-Casey	\$ 31,589.47	31,345.62	17,448.67	11,255.93
Adel-Desoto-Minburn	-	-	-	-
AGWSR	805.95	-	-	-
A-H-S-T	-	-	-	-
Akron Westfield	-	-	-	-
Albert City-Truesdale	* -	-	-	-
Albia	-	-	-	-
Alburnett	12,698.00	-	-	-
Alden	-	-	-	-
Algona	-	-	-	-
Allamakee	-	-	-	-
Allison-Bristow	-	-	-	-
Alta	-	13,788.92	-	-
Ames	1,019.74	1,004.46	1,997.03	1,997.03
Anamosa	4,663.40	4,790.98	4,663.40	9,252.75
Andrew	-	-	-	-
Anita	1,341.96	8,459.01	10,179.18	-
Ankeny	274,897.59	-	73,437.00	31,164.55
Anthon-Oto	-	-	-	-
Aplington-Parkersburg	* 6,963.01	-	-	-
Armstrong-Ringsted	-	-	-	-
AR-WE-VA	-	-	-	-
Atlantic	-	3,261.82	3,261.82	-
Audubon	25,189.95	37,228.63	37,173.62	24,516.22
Aurelia	-	-	-	-
Ballard	-	-	-	-
Battle Creek-Ida Grove	-	-	-	-
Baxter	-	-	-	-
BCLUW	-	-	-	-
Bedford	-	-	-	-
Belle Plaine	29,538.66	20,954.87	-	-
Bellevue	-	-	-	-
Belmond-Klemme	-	-	-	-

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School District	Fiscal Year 2006 Carry Forward		Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward	
Bennett	*	27,224.51	37,850.08	47,985.70	47,985.70	
Benton		-	-	-	-	
Bettendorf		-	-	-	-	
Bondurant-Farrar	1	34,754.60	178,448.85	171,568.82	68,131.92	
Boone	*	-	-	-	-	
Boyden-Hull		-	-	-	-	
Boyer Valley		-	-	-	-	
Brooklyn-Guernsey-Malcom		644.94	644.94	-	12,073.72	
Burlington		-	-	-	-	
C and M		-	-	-	-	
Cal		20,418.46	-	-	-	
Calamus-Wheatland		52.21	270.22	270.22	270.22	
Camanche		1,533.35	-	-	-	
Cardinal		10,176.86	13,437.15	13,437.15	-	
Carlisle		-	-	-	-	
Carroll	1	12,499.53	112,499.53	9,807.05	9,807.05	
Cedar Falls		14,912.43	11,133.01	24,044.24	-	
Cedar Rapids	*	89,086.30	130,653.72	-	167,319.77	
Center Point-Urbana		-	-	-	-	
Centerville		-	-	-	23,083.63	
Central		-	-	-	-	
Central City		-	-	-	-	
Central Clinton		-	-	690.77	4,041.06	
Central Decatur		-	-	-	-	
Central Lee		23,581.85	16,700.40	16,700.40	16,700.40	
Central Lyon		-	-	-	-	
Chariton		75,711.36	-	-	-	
Charles City	1	.00,202.37	80,788.20	68,855.82	47,881.72	
Charter Oak-Ute		-	-	-	-	
Cherokee		-	-	-	-	
Clarinda		-	-	-	-	
Clarion-Goldfield		3,594.09	-	2,456.79	-	
Clarke	1	03,649.02	-	-	-	

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School District		cal Year 2006 arry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Clarksville		-	-	-	-
Clay Central-Everly		-	-	-	-
Clayton Ridge		-	-	-	-
Clear Creek-Amana		-	-	-	-
Clear Lake		-	-	-	-
Clearfield		-	6,444.84	798.59	6,249.13
Clinton		267,626.25	292,992.72	293,885.35	254,948.65
Colfax-Mingo		7,239.26	38,831.28	-	-
College		-	-	-	-
Collins-Maxwell		17,046.48	9,546.48	-	-
Colo-Nesco		-	-	-	-
Columbus		-	1,439.37	-	-
Coon Rapids-Bayard		-	8,175.09	10,949.40	1,995.13
Corning		5,231.45	3,641.66	1,571.33	-
Corwith-Wesley		-	-	-	-
Council Bluffs	*	17,872.82	17,872.82	1,889.72	-
Creston		18,230.90	-	-	-
Dallas Center-Grimes		-	-	-	-
Danville		-	-	-	-
Davenport	*	-	-	-	-
Davis County		11,783.51	-	705.54	106.37
Decorah		14,443.88	11,278.46	-	-
Deep River-Millersburg	*	-	-	-	-
Delwood		-	-	-	-
Denison		-	-	-	-
Denver		-	-	-	-
Des Moines Independent	*	843,512.00	1,011,532.69	1,326,031.62	810,633.10
Diagonal		-	-	-	-
Dike-New Hartford		-	-	-	-
Dows		-	-	-	-
Dubuque	*	-	-	-	-
Dunkerton		-	-	-	-
Durant		1,197.34	-	-	-

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School District		al Year 2006 rry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Eagle Grove		-	-	-	-
Earlham		-	-	-	_
East Buchanan		-	-	-	-
East Central		-	-	-	-
East Greene		-	-	-	_
East Marshall		-	-	-	-
East Union		-	-	-	-
Eastern Allamakee		-	-	-	-
Eddyville-Blakesburg		15,171.64	15,171.64	15,171.64	-
Edgewood-Colesburg		-	-	-	-
Eldora-New Providence		-	-	-	-
Elk Horn-Kimballton		-	-	-	-
Emmetsburg		-	-	-	-
English Valleys		-	-	-	-
Essex		-	-	-	-
Esterville Lincoln		-	-	-	-
Exira		-	-	-	-
Fairfield		-	-	-	-
Farragut		-	-	-	-
Forest City	*	-	-	-	-
Fort Dodge		5,680.92	-	-	-
Fort Madison		-	-	-	-
Fredericksburg		570.16	-	-	-
Fremont		-	-	8,887.09	-
Fremont-Mills		-	-	-	-
Galva-Holstein		-	-	-	-
Garner-Hayfield		8,581.74	3,489.94	-	-
George Little Rock		-	-	-	-
Gilbert		-	-	-	-
Gilmore City-Bradgate	*	-	2,191.22	9,277.40	10,648.97
Gladbrook-Reinbeck		352.47	-	-	-
Glenwood		-	-	-	-

8,423.14

School District	Fiscal Year 2006 Carry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Glidden-Ralston	-	-	-	-
GMG	-	-	-	-
Graettinger	25,246.11	-	-	-
Greene	-	-	-	-
Grinnell-Newburg	-	-	-	-
Griswold	889.70	-	-	-
Grundy Center	-	-	-	-
Guthrie Center	78,645.72	88,753.17	77,685.84	67,602.34
Hamburg	-	-	-	-
Hampton-Dumont	-	-	-	-
Harlan	813.05	-	-	-
Harmony	-	-	-	-
Harris-Lake Park	-	-	-	-
Hartley-Melvin-Sanborn	386.31	-	-	-
Highland	-	-	-	-
Hinton	-	-	-	-
H-L-V	-	-	-	-
Howard-Winneshiek	-	-	-	-
Hubbard-Radcliffe	3,658.00	-	-	-
Hudson	-	-	-	-
Humboldt	18,800.54	33,362.76	2,530.37	-
IKM	-	-	-	-
Independence	-	-	-	-
Indianola	-	-	1,898.86	34.07
Interstate 35	-	-	-	-
Iowa City	* 42,683.05	75,657.26	77,490.71	108,697.93
Iowa Falls	-	-	-	-
Iowa Valley	-	-	-	-
Janesville Consolidated	-	-	-	4,389.21
Jefferson-Scranton	-	-	-	-
Jesup	-	-	1,312.37	-
Johnston	19,373.00	43,608.89	-	-

17,528.00

4.00

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127,665.74

19,011.02

School District	Fiscal Year 2006 Carry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Keokuk	-	-	-	-
Keota	-	-	-	-
Kingsley-Pierson	-	-	-	-
Knoxville	* -	-	-	-
Lake Mills	-	10,212.09	51,897.50	-
Lamoni	1,666.98	-	-	-
Laurens-Marathon	-	-	-	-
Lawton-Bronson	-	-	-	-
Le Mars	-	-	-	-
Lenox	-	-	-	-
Lewis Central	* -	48,218.73	110,368.24	175,629.34
Lineville-Clio	2,075.49	-	-	-
Linn-Mar	-	-	-	-
Lisbon	-	-	-	-
Logan-Magnolia	-	-	-	-
Lone Tree	-	-	-	-
Lousia-Muscatine	34,997.31	19,613.62	7,044.86	12,904.37
Lu Verne	5,589.36	7,464.78	7,739.79	7,876.87
Lynnville-Sully	-	-	-	-
Madrid	-	0.48	-	-
Malvern	6,455.19	-	-	-
Manning	46,188.91	-	2,285.52	-
Manson Northwest Webster	-	-	-	-
Maple Valley	-	-	-	-
Maquoketa	-	-	-	-
Maquoketa Valley	-	-	-	-
Marcus-Meriden-Cleghorn	-	-	-	-
Marion Independent	-	-	8,922.36	8,922.36
Marshalltown	-	-	-	-
Martensdale-St. Marys	-	-	-	-
Mason City	72.58	-	-	-
Mediapolis	513.71	-	-	-

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School District	Fiscal Year 2006 Carry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Melcher-Dallas	-	-	-	-
Meservey-Thornton	-	-	-	-
MFL Marmac	-	-	-	-
Midland	4,520.35	-	-	-
Mid-Prairie	5,033.19	-	-	-
Missouri Valley	-	-	-	-
MOC-Floyd Valley	-	-	-	-
Montezuma	-	-	4,094.53	-
Monticello	14,589.19	9,338.75	6,950.66	39,599.17
Moravia	-	-	-	-
Mormon Trail	4,115.75	4,115.75	-	-
Morning Sun	-	-	-	-
Moulton-Udell	-	2,005.41	22.70	-
Mount Ayr	-	-	-	-
Mount Pleasant	-	-	-	-
Mount Vernon	-	-	-	-
Murray	-	-	-	-
Muscatine	29,301.28	36,902.51	410.55	2,999.79
Nashua-Plainfield	-	-	-	-
Nevada	* 13,278.53	14,979.31	16,992.12	-
New Hampton	-	-	-	-
New London	-	-	14,103.16	12,478.41
New Market	7,724.90	-	-	-
Newell-Fonda	-	-	-	-
Newton	-	-	-	-
Nishna Valley	13,949.00	14,644.85	30,922.52	-
Nodaway Valley	-	-	-	-
Nora Springs-Rock Falls	-	-	-	-
North Cedar	4,441.00	4,441.00	-	-
North Central	-	-	-	-
North Fayette	15,130.62	8,635.00	442.05	441.96
North Iowa	38,439.05	27,610.09	22,515.67	-

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School District	Fiscal Year 2006 Carry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
North Kossuth	-	-	-	-
North Linn	-	-	-	-
North Mahaska	-	-	-	-
North Polk	-	-	-	1,385.22
North Scott	-	-	-	-
North Tama County	46,307.63	43,901.40	-	-
North Winneshiek	-	-	-	-
Northeast	-	-	-	-
Northeast Hamilton	-	-	-	-
Northwood-Kensett	-	-	-	-
Norwalk	-	-	-	-
Odebolt-Arthur	-	-	-	-
Oelwein	-	-	-	-
Ogden	-	-	-	-
Okoboji	-	-	-	-
Olin Consolidated	* -	-	-	-
Orient-Macksburg	19,744.59	27,363.76	32,069.20	39,887.85
Osage	2,102.39	-	-	26,500.92
Oskaloosa	51,958.06	-	-	56,145.06
Ottumwa	56,671.67	56,958.96	34,806.46	48,760.31
Panorama	-	-	-	-
Paton-Churdan	-	-	-	-
PCM	74,351.72	89,896.13	85,442.57	48,548.66
Pekin	30,717.01	30,792.93	30,792.93	13,204.01
Pella	-	-	-	-
Perry	-	-	-	-
Pleasant Valley	-	-	-	-
Pleasantville	-	-	-	-
Pocahontas Area	-	-	-	-
Pomeroy-Palmer	9,288.01	-	-	-
Postville	* -	-	-	-
Prairie Valley	-	-	-	-

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School District	Fiscal Year 2006 Carry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Prescott	-	-	-	-
Preston	-	-	-	-
Red Oak	-	-	-	-
Remsen-Union	-	-	-	-
Riceville	-	-	-	-
River Valley	-	-	-	-
Riverside	-	-	-	-
Rock Valley	-	-	-	-
Rockwell City-Lytton	-	-	-	-
Rockwell-Swaledale	-	-	-	-
Roland-Story	-	-	-	-
Rudd-Rockford-Marble Rock	-	-	-	-
Russell	-	-	-	-
Ruthven-Ayrshire	-	-	-	-
Sac	69,845.83	-	-	-
Saydel	* 3,285.19	-	-	-
Schaller-Crestland	-	-	-	-
Schleswig	-	-	-	-
Sentral	-	-	-	-
Sergeant Bluff-Luton	-	-	-	-
Seymour	1,700.92	-	-	-
Sheffield-Chapin	-	-	-	-
Sheldon	-	-	-	-
Shenandoah	-	-	-	-
Sibley-Ocheyedan	38,480.27	25,750.17	26,037.44	286.25
Sidney	-	-	-	-
Sigourney	-	-	-	-
Sioux Center	-	-	-	-
Sioux Central	19,168.01	-	-	-
Sioux City	* 42,998.00	33,428.29	55,198.08	-
Solon	5,720.96	-	-	-
South Clay	-	-	-	-

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School District	Fiscal Year 2006 Carry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
South Hamilton	-	-	-	-
South O'Brien	335.11	-	3,536.44	-
South Page	-	-	-	-
South Tama County	214,585.68	164,977.45	94,629.22	84,739.04
South Winneshiek	-	-	-	-
Southeast Polk	6,919.39	-	-	-
Southeast Warren	420.34	1,899.35	4,320.65	6,410.90
Southeast Webster-Grand	-	-	-	-
Southern Cal	-	-	-	-
Spencer	-	-	-	-
Spirit Lake	-	-	-	-
Springville	-	-	-	-
St. Ansgar	-	-	-	-
Stanton	-	-	-	-
Starmont	* -	-	-	-
Storm Lake	-	-	-	-
Stratford	2,576.27	-	-	-
Sumner	-	-	-	-
Terril	-	-	-	812.07
Tipton	-	-	-	-
Titonka Consolidated	9,863.09	-	-	1,000.00
Treynor	-	681.04	-	-
Tri-Center	11,463.51	-	-	-
Tri-County	4,646.44	-	65.51	-
Tripoli	9,385.00	-	-	-
Turkey Valley	-	-	-	-
Twin Cedars	-	-	-	-
Twin Rivers	26,600.95	-	-	-
Underwood	-	-	-	-
Union	-	-	-	-
United	-	-	-	-
Urbandale	* 58,899.28	61,107.08	-	-

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School District		ıl Year 2006 ry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Valley		29,873.28	11,859.84	23,190.10	13,701.58
Van Buren		-	-	-	-
Van Meter		-	-	-	-
Ventura		-	-	-	-
Villisca		-	-	-	-
Vinton-Shellsburg		-	-	-	-
WACO		-	-	23,469.51	46,382.51
Wall Lake View Auburn		-	-	-	-
Walnut		-	-	-	-
Wapello		12,117.92	42,686.28	70,705.82	-
Wapsie Valley		-	-	-	-
Washington		3,933.90	-	-	26,036.48
Waterloo	*	-	-	-	-
Waukee		13,102.43	13,729.17	-	-
Waverly-Shell Rock	*	11,523.19	9,765.00	-	-
Wayne		-	-	-	-
Webster City		5,698.39	-	-	-
West Bend-Mallard		-	-	-	-
West Branch		7,318.90	-	23,693.20	32,027.15
West Burlington Ind		-	-	-	-
West Central		-	-	-	-
West Central Valley		34,838.41	62,212.69	-	-
West Delaware County		-	-	-	-
West Des Moines		95,863.16	-	1,639.27	4,072.16
West Hancock		-	-	-	-
West Harrison		-	-	-	-
West Liberty		-	-	-	-
West Lyon		-	-	-	-
West Marshall		-	-	-	-
West Monona		38,585.48	-	-	-
West Sioux		-	-	-	-
Western Dubuque	*	42,666.07	24,821.73	-	3,041.01

7,782.62

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School District	Fiscal Year 2006 Carry Forward	Fiscal Year 2007 Carry Forward	Fiscal Year 2008 Carry Forward	Fiscal Year 2009 Carry Forward
Westwood	-	-	-	-
Whiting	-	-	-	-
Williamsburg	-	-	-	-
Wilton	-	-	-	-
Winfield-Mt. Union	-	-	-	-
Winterset	14,668.81	10,638.05	-	-
Woden-Crystal Lake	-	-	-	-
Woodbine	-	-	806.46	-
Woodbury Central	-	-	-	-
Woodward-Granger	<u> </u>			
Total	\$ 3,908,093.56	3,287,902.39	3,129,178.60	2,454,580.02

<sup>\* -</sup> School districts selected for review.

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1,954,438.71

#### Staff

This review was conducted by:

Annette K. Campbell, CPA, Director Melissa J. Knoll-Speer, Senior Auditor Donald J. Lewis, CPA, Senior Auditor Michael R. Field, Senior Auditor Alison P. Baker, Staff Auditor

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Average Class Size Comparison by Enrollment Category Kindergarten through 3<sup>rd</sup> Grade as Reported by the Department of Education

#### Kindergarten

School Year							
Enrollment	1998-	2001-	2004-	2007-	2008-	2009-	
Category	1999*	2002	2005	2008	2009	2010	
<300	13.9	12.4	13.9	13.9	15.0	15.8	
300-599	17.6	16.5	16.9	16.4	16.9	17.2	
600-999	18.2	17.3	17.8	17.4	17.7	18.2	
1,000-2,499	19.8	18.7	18.8	19.0	19.0	19.3	
2,500-7,499	21.5	20.8	20.8	20.6	20.6	21.2	
7,500+	20.7	19.4	20.8	21.0	21.0	21.6	
State	19.7	18.6	19.2	19.2	19.3	19.8	

#### First Grade

School Year								
Enrollment	1998-	2001-	2004-	2007-	2008-	2009-		
Category	1999*	2002	2005	2008	2009	2010		
<300	14.3	13.2	13.7	14.1	14.1	15.3		
300-599	17.4	16.3	15.9	16.7	16.5	17.2		
600-999	19.0	17.9	18.1	17.8	18.1	18.3		
1,000-2,499	20.3	18.2	19.1	19.0	19.5	19.7		
2,500-7,499	21.6	19.9	20.6	20.3	20.9	21.0		
7,500+	21.1	19.8	20.9	20.7	20.9	21.2		
State	20.0	18.5	19.2	19.1	19.4	19.7		

Average Class Size Comparison by Enrollment Category Kindergarten through 3<sup>rd</sup> Grade as Reported by Department of Education

#### Second Grade

School Year							
Enrollment	1998-	2001-	2004-	2007-	2008-	2009-	
Category	1999*	2002	2005	2008	2009	2010	
<300	15.0	14.3	13.9	13.7	15.5	15.0	
300-599	17.9	17.4	17.2	17.4	17.5	17.7	
600-999	19.6	18.1	18.2	18.6	18.8	18.7	
1,000-2,499	21.3	19.4	19.8	20.1	20.0	20.5	
2,500-7,499	22.0	20.6	21.3	20.9	21.2	21.8	
7,500+	21.7	20.6	21.8	21.9	21.4	21.9	
State	20.7	19.4	19.9	20.0	20.0	20.4	

#### Third Grade

School Year							
Enrollment	1998-	2001-	2004-	2007-	2008-	2009-	
Category	1999*	2002	2005	2008	2009	2010	
<300	16.9	15.3	14.4	16.1	14.9	16.5	
300-599	19.3	18.0	17.6	17.7	18.5	18.6	
600-999	20.3	18.9	19.1	19.3	19.8	20.0	
1,000-2,499	21.9	20.5	20.6	20.7	20.9	21.1	
2,500-7,499	23.0	21.8	21.9	22.2	21.9	22.0	
7,500+	23.0	21.9	22.0	22.6	22.8	22.7	
State	21.7	20.4	20.4	20.8	21.0	21.1	

<sup>\* -</sup> Before implementation of the Early Intervention Block Grant Program.